THE FINANCIAL ADMINISTRATION OF THE COLONY OF VIRGINIA

BY

PERCY SCOTT FLIPPIN

A DISSERTATION

Submitted to the Board of University Studies of The Johns Hopkins University in Conformity with the Requirements for the degree of Doctor of Philosophy

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PREFACE

Throughout the colonial period the financial condition of Virginia was a subject of much concern to the British government, and especially to the English merchants, with whom the government cooperated. Commercial and economic success was the object sought by the merchants, and also by the government, which was endeavoring to perpetuate and to make more secure its control of the colony. The colonists themselves were quite naturally deeply interested in the financial system gradually worked out for them by the British government and the officials of the colony. There was a system of royal revenues, which were collected by officials holding royal commissions; these men were generally paid for their services out of those revenues, but in a few cases they were paid partly out of the British exchequer. There was also a system of provincial revenues, which were collected by officials holding commissions from the governor or from other local authorities. A study of the customs duties and other royal revenues, of the provincial revenues and the system of taxation, the various officials concerned with their collection and expenditure, and of the governmental expenses furnishes the information necessary for determining the efficiency of the financial system of the colony.

It was not until very late in the colonial period that the question of political rights was generally agitated. The colonists were desirous of remaining under Great Britain, and were satisfied as long as the commercial and financial policy of that government did not become oppressive. There was no objection to royal officials as such, for when the spirit of discontent did assert itself, the trouble could be usually traced to the effort of the British government to interfere with the economic and financial affairs of the colony.

This study of the financial system constitutes one of the chapters of a monograph on the Royal Government in Virginia, which it is my purpose to publish later.

P. S. F.

THE FINANCIAL ADMINISTRATION OF THE COLONY OF VIRGINIA

Revenues and Taxation.—Three methods of raising money existed in the colony,—the duties on trade, the tax on land, and the poll tax. Thus the revenue system in Virginia was quite similar to that in England, where there were customs duties, land taxes, and poll taxes. When the control of the colony was changed from proprietary to royal in 1624, the customs duty on tobacco from Virginia paid in England by the importer was even then of much consequence.[1] There were really two duties on exported tobacco,—the two shillings per hogshead paid by the shipper in the colony, and the English customs paid by the importer in England. One of the chief sources of revenue in the colony was this duty of two shillings per hogshead on exported tobacco, first imposed in March, 1657/8, by the Assembly.[2] By 1680 the governor (Culpeper) had this duty made permanent, and instead of being accounted to the Assembly as formerly, it was to be considered a royal revenue.[3] It was appropriated for governmental expenses, being used for paying the salaries of the governor and other officials of the colony and for the usual contingent charges of the government, and was the

[1] In 1624 the annual revenue paid by the English importers into the royal treasury from the duty on tobacco was £90,000, while in 1674 it was £100,000. In 1624 tobacco commanded a higher price in England than in 1674, and the duty was higher also. These facts evidently account for the similarity in the amounts just mentioned, although more tobacco was raised and much more imported into England in 1674 (Calendar of State Papers, Colonial Series, 1669–1674, no. 1159; P. A. Bruce, Institutional History of Virginia in the Seventeenth Century, vol. ii, p. 590).

[2] W. W. Hening, Statutes at Large, vol. i, pp. 491, 523; vol. ii, p. 130.

[3] William Blathwayt's Journal, vol. i, p. 62.

principal fund upon which the governor depended.[4] The amount realized from this revenue was £2500 in 1676, and by 1680 it was about £3000.[5] The cost of collection was twenty-seven per cent of the whole amount. There was only a very gradual increase in the net sum realized,[6] but by 1750 this revenue amounted to £5000, and by 1760 to £7000 annually.[7]

The castle duty, first imposed in February, 1631/2, of one pound of powder and one pound of shot on every ton of

[4] The Official Records of Robert Dinwiddie, vol. i, p. 353. Cited as Dinwiddie Papers. Colonial Office Papers, 5: 15, 585.

[5] William Blathwayt to Lords of Treasury, in Blathwayt's Journal, vol. i, p. 62. British Museum, Additional MSS., no. 30372, p. 46.

[6] Blathwayt's Journal, vol. ii, pp. 27, 29, 63, 147, 207, 291; vol. iii, p. 84.

RECEIVER-GENERAL'S ACCOUNT OF TWO SHILLINGS PER HOGSHEAD REVENUE

October 25, 1714–April 25, 1715

Receipts

£.	s.	d.
926	8	6¼

Disbursements

	£.	s.	d.
By balance of last account due Receiver-General	1070	9	11¼
Salary of Governor (six months)	1000		
Rent of Governor's house " "	75		
Salary of Council " "	175		
" " Auditor-General " "	50		
" " Solicitor of Virginia Affairs " "	50		
" " Attorney-General " "	20		
" " Clerk of Council " "	50		
" " Gunner at Jamestown " "	5		
" " Armorer " "	6		
Minister attending Assembly	10		
Contingent charges	38	7	6
Naval Officers 10% (£810. 2s. 2¾d.)	81		2½
Auditor 5% (£845. 8s. 3¾d.)	42	5	4¾
Receiver-General 5% " " ")	42	5	4¾
	2715	8	5½
	926	8	6¼
Excess of Expenditures	1788	19	11¼

This account was signed by the receiver-general, the auditor, and the governor (W. Blathwayt, Virginia Papers, MS.).

[7] C. O. 5: 216, 8; Dinwiddie Papers, vol. ii, p. 271.

cargo imported, was lowered in 1633 to one fourth of a pound of each, and in 1645 was fixed at one half a pound of each. In 1662 it was raised to three pounds, but the master of the ship had the option of paying this duty in money at the rate of one shilling three pence on every ton of cargo. Before 1680 it was paid to the captain of the fort at Point Comfort as compensation for his services, but after that date it was appropriated to the support of the government.[8] It was then known as port duty.

Revenues were also derived from the fines and forfeitures imposed by act of Parliament or act of Assembly for breach of penal law, contempt of court, and conviction for felony or trespass; from a fee for the right of taking up land, which was five shillings for every fifty acres for which a grant was issued; and from a fee of two shillings per acre for escheated land. These revenues, including the duty of two shillings per hogshead on exported tobacco, were estimated by Governor Gooch about 1735 at £5000, by Governor Dinwiddie in 1755 at £6500, and by Governor Fauquier in 1763 at £7000 annually,[9] and were all appropriated to the support of the government.

In addition to the revenues already mentioned was the quit-rent. All land in the colony was claimed by the king, and those who held it were required to pay an annual rent to him of one shilling for every fifty acres.[10] The quit-rent, which was imposed in January, 1639/40, was at first not required to be paid until seven years after the grant had been obtained. As this ruling had a tendency to encourage the acquisition of more land than could be cultivated, the privi-

[8] Hening, vol. i, pp. 176, 192, 218, 247, 301, 312, 423; vol. ii, pp. 9, 134, 177, 466; vol. iii, pp. 345, 491; Virginia Magazine of History and Biography, vol. iii, p. 121; Dinwiddie Papers, vol. i, p. 389.

[9] Virginia Magazine of History and Biography, vol. iii, p. 121; Dinwiddie Papers, vol. i, p. 389; British Museum, King's MSS., no. 205, p. 514.

[10] The only exception was in the case of those holding land in the Northern Neck (between the Rappahannock and Potomac Rivers), which was granted to Culpeper and his heirs. This grant was revoked, but the quit-rents were retained by Culpeper, by royal permission.

lege was revoked in the instructions to Berkeley in 1662 and also in those to later governors.[11] In the seventeenth century quit-rents were paid in tobacco, but by the beginning of the eighteenth century they were paid in either tobacco or current money.[12] Although there was some opposition to this revenue and frequent evasion of it, the collections showed a gradual increase. In 1684, for example, £574 was collected, and in 1703, £1843, the total paid in the quit-rents during this time being £22,418.[13] This period—about the middle of the colonial era—seems to be typical with reference to the income from this source. In 1703 £5743 was still held as a surplus, £3000 of which was, by royal order, transmitted to the British exchequer.[14] From 1704 to 1710 the collections of the quit-rents amounted to £14,719, £13,917 of which was paid into the exchequer.[15] In 1715 this revenue produced about £1500 a year; by 1740 the annual income was £3500, and by 1760, £6000. In 1751 the collections, including some arrears, amounted to £16,433.[16]

[11] Hening, vol. i, pp. 228, 280; Virginia Magazine of History and Biography, vol. iii, p. 15; Instructions to the governors.

[12] Hening, vol. i, p. 316; vol. iv, pp. 41, 79; vol. vi, pp. 168, 171; vol. viii, p. 103.

[13] Blathwayt's Journal, vol. ii, p. 356.

[14] Ibid., p. 318. Virginia and New York were the only colonies in which the quit-rents were accounted for to the crown (Cal. St. P. Treas. Books and Papers, 1731–1734, no. 201).

[15] Blathwayt's Journal, vol. iii, p. 84.

[16] C. O. 5: 216, 8; Journal of the Board of Trade, vol. xxv, p. 215; Journal of the House of Burgesses, 1756–1758, p. 513.

RECEIVER-GENERAL'S ACCOUNT OF THE QUIT-RENTS

April 25, 1713–April 25, 1714

Receipts

	£.	s.	d.
Collections (including £35. 11s. 4d. for land escheated to king)	2145	6	1

Disbursements

	£.	s.	d.
Remitted to British exchequer	880	7	5
Expense of remitting the above	4	8	
Salary of Commissary (one year)	100		
" " Attorney-General "	60		

The relation of the quit-rents to the expenses of the colony, and the necessity of occasional drafts upon this revenue in order to meet them, was shown in a letter of May 30, 1717, from Spotswood to the Board of Trade. Spotswood requested an appropriation, and stated that the revenue derived from the duty of two shillings per hogshead on tobacco lacked £1973. 10s. 4d. of the sum needed to pay the salaries

Salary of Sheriffs (some 10%, some 14%)	131	8	6
" " Auditor, 5% (£1133)	56	13	6
" " Receiver-General "	56	13	6
	1289	11	0
	2145	6	1
	1289	11	0
Net revenue	855	15	1

April 25, 1716–April 25, 1717

Receipts

	£.	s.	d.	
Surplus (April 25, 1716)	2899	16	7¼	
Collections { " " " }	1443	19	2½	—money
Collections { " " 1717 }	370	3	5¾	—tobacco
Arrears (1712–1715)	191	16	8¾	
	4905	16	¼	
Arrears for 1715 }	294	15	9¾	—money
paid in 1716 }	100	2	11½	—tobacco
Arrears for 1714 }	178	7	7	—money
paid in 1716 }	67	13	10¾	—tobacco
	5546	16	3¼	
Disbursements	1780	14	11¼	
Net revenue	3766	1	4	

Disbursements

	£.	s.	d.
Quit-rents for 1714 carried to account of two shillings per hhd. revenue. Apr. 25–Oct. 25, 1716	1022	5	11½
Negotiating bills for above	5	2	2¾
Salary of Commissary (one year)	100		
" " Attorney-General " "	60		
Solicitor of Virginia Affairs, additional salary	150		
Allowance to sheriffs and the people by the order of the government	198	9	9½
Salary of Auditor, 5%	122	8	5¾
Salary of Receiver-General, 5%	122	8	5¾
	1780	14	11¼

The accounts were signed by the receiver-general, the auditor, and the governor (Blathwayt, Virginia Papers, MS.).

for the preceding year; that the usual expenses amounted to about £3500, and that there was £3766. 1s. 4d. to the credit of the quit-rent account.[17] Three officials were regularly paid by royal warrant out of the quit-rents,—the commissary, the attorney-general, and the solicitor of Virginia affairs; and a fourth, the auditor-general, was added to the list near the close of the colonial period.

While it was necessary on some occasions to appropriate a part of this revenue for the support of the government of the colony, the quit-rents were regularly sent to England.[18] The following instances are indicative of the constant practice of the colony.[19] In 1714, upon royal warrant for this purpose, £855. 15s. 1d., the balance of the quit-rents for the year, was remitted.[20] Upon a warrant under the sign manual of the king of July 19, 1720, the receiver-general was directed to remit by bills of exchange £6791. 7s. 7d., the balance of the quit-rents for 1719 and the surplus.[21] When this revenue reached the royal exchequer, it was not considered as a surplus held there for the future needs of the colony. For example, the quit-rents were used on one occasion at least for the royal service in the West Indies, and on another for paying the chief engraver of seals for seals made for the colonies in America; on another, for purchasing a way through King Street to Parliament House in London, and again for the allowance of £150 a year to the auditor-general of the colonies for office expenses.[22] Some special service connected with the colony was occasionally paid for out of this revenue, such as the running of the boundary line between Virginia and North Carolina, for which £1000 was allotted.[23] A few other instances of special appropriation in

[17] Official Letters of Alexander Spotswood, vol. ii, p. 247. Cited as Spotswood Letters.

[18] Blathwayt's Journal, vol. ii, pp. 391, 469; vol. iii, p. 64.

[19] Journal of the Council of Virginia, MS., 1705–1721, pp. 94, 96; 1721–1734, p. 59; ibid., Extra Session, May 3, 1743; Dinwiddie Papers, vol. ii, pp. 575, 576, 580; Cal. St. P. Col. 1689–1692, no. 1479.

[20] Journal of the Council of Virginia, MS., 1705–1721, p. 226.

[21] Ibid., p. 351.

[22] Cal. St. P. Treas. Books and Papers, 1729–1730, no. 128, p. 235, no. 146; 1739–1741, p. 365.

addition to the occasional use of the quit-rents for local expenses were the £1000 allowed in 1710 for aiding the British expedition to Canada, £500 for helping New York against the French and Indians and also for building fortifications in Virginia in 1693, £500 for rebuilding William and Mary College in 1709, £250 for a special journey to South Carolina in the interest of Virginia, £1260 for negotiating an Indian treaty (Treaty of Lancaster, 1744), £1320 for negotiating a treaty with the Catawbas and Cherokees in 1756, and other appropriations for similar treaties and also for presents for the Indians.[24] No allotments whatever were to be made from this revenue without royal warrant.

Another source of revenue was the customs duties. There was a duty of one penny a pound on tobacco exported from Virginia and Maryland to any other American colony, known as the plantation duty, which was laid by Parliament in 1672 and granted by the king in 1692 to William and Mary College; it amounted to about £200 a year.[25] The duty on exported skins and furs, paid by the exporter, which ranged from three farthings to two shillings, or five shillings for tanned hides, was first imposed in 1691 by the Assembly and appropriated for the support of William and Mary College. It amounted about 1700 to nearly £300 a year.[26] The placing of this duty, together with Indian wars, however, caused the fur trade to decline so greatly that the annual income derived from this revenue was later not more than £100.[27] The duty on imported liquors, except those from England, was from three to six pence a gallon, which was

[23] Journal of the Council of Virginia, MS., 1721–1734, pp. 215, 351.

[24] Cal. St. P. Col. 1693–1696, nos. 1683, 1715; Journal of the Board of Trade, vol. ii, p. 283; vol. iii, p. 274; vol. v, p. 175; Blathwayt's Journal, vol. i, p. 684; vol. ii, p. 561; vol. iii, p. 85; Journal of the Council of Virginia, MS., 1705–1721, p. 288; Cal. St. P. Treas. Papers, 1708–1714, p. 94; 1742–1745, p. 677; Dinwiddie Papers, vol. ii, p. 465.

[25] H. Hartwell, J. Blair, and E. Chilton, An Account of the Present State and Government of Virginia, p. 60; Journal of the Board of Trade, vol. x, pp. 219, 220.

[26] Hening, vol. iii, pp. 63, 356; vol. iv, p. 431; vol. v, p. 236; vol. vi, p. 91; vol. vii, p. 283; vol. viii, p. 142.

[27] R. Beverley, The History of Virginia, p. 214; Sainsbury Papers, vol. iii, pp. 525, 530.

appropriated by the Assembly of 1684 for the support of the government.[28] In 1726, £200 annually was granted out of this revenue to William and Mary College, and in 1734 one penny a gallon, or one fourth of the revenue at that time, was given to the college.[29]

The duty on slaves brought into the colony, which was levied by the Assembly in 1699 for the purpose of rebuilding the capitol, and was later appropriated for the support of the government, was twenty shillings, paid by the importer, and, for a brief time, six pence paid by the master of the ship, on every slave. By 1732 this duty was changed to five per cent, later increased to twenty per cent, of the purchase price of each slave, paid by the purchaser within forty days after the sale. In 1772 a special duty of £5 a head was imposed on slaves imported from the West Indies, Maryland, Carolina, or any other American colony.[30] The duties on liquors and slaves amounted in 1708 to about £2000 a year.[31] The duty on servants, which was imposed by the Assembly in 1699 for the purpose of rebuilding the capitol, and was later appropriated for the support of the government, was fifteen shillings, paid by the importer, and six pence, paid by the master of the ship, on every servant imported. The duty on servants is not mentioned in the acts of Assembly after 1710.[32] The duty on passengers brought into the colony, imposed by the Assembly in 1662 for the purpose of furnishing additional compensation to the captain of the fort at Point Comfort, but later (1680) appropriated for the support of the government, was six pence on "every person imported, not being a mariner," paid by the master of the ship. This regulation must have included

[28] Hening, vol. iii, pp. 23, 229; vol. iv, pp. 144, 470; vol. v, p. 311; vol. vi, pp. 194, 354; vol. vii, pp. 133, 266, 274, 386; vol. viii, pp. 38, 335, 529.

[29] Ibid., vol. iv, pp. 148, 432; vol. v, p. 317; vol. viii, p. 335.

[30] Ibid., vol. iii, pp. 193, 233, 346, 492; vol. iv, p. 317; vol. v, p. 28; vol. vi, pp. 218, 419, 466; vol. vii, p. 81; vol. viii, pp. 338, 532.

[31] Of the £4000 collected for the years 1706–1708, £3000 was appropriated for building the governor's house (Calendar of Virginia State Papers, 1652–1781, vol. i, p. 124).

[32] Hening, vol. iii, pp. 193, 346, 492.

servants and slaves until special duties were imposed for them. The duty on passengers is not mentioned in the acts of Assembly after 1710.[33]

During the whole colonial period neglect and fraud were more or less prevalent in connection with the several revenues. In 1640 the secretary of the colony, Richard Kemp, petitioned the king to be allowed to go to England in order to answer the unjust charges against him of those who had been defrauding the revenues of the colony.[34] The royal quit-rents were perhaps more often evaded than any other duties.[35] In 1721, however, the auditor-general stated to the Board of Trade that they were in good condition and were increasing in value.[36] In 1753 Dinwiddie estimated that there were about a million acres of land, held by certain colonists, on which no quit-rents had been paid. This statement was no doubt made largely to justify his action in imposing the pistole fee ($3.60) for affixing the seal of the colony to land grants.[37] The governor laid this fee in order to increase his perquisites, but he could not collect it. The duty on tobacco of two shillings per hogshead was very often evaded, and the governor was instructed to endeavor to prevent frauds and abuses in the collecting of this revenue.[38] Shipmasters would sometimes evade this and other duties by making false entries as to their lading,[39] an abuse which the Council sought to remedy by requiring £500 security of every vessel.[40] Liquors and other imports were often smuggled into the colony to avoid payment of the

[33] Hening, vol. ii, pp. 135, 466; vol. iii, pp. 346, 492.
[34] Sainsbury Papers, 1640–1691, p. 4.
[35] Ibid., 1691–1697, p. 350; Journal of the Council of Virginia, MS., 1721–1734, p. 414; Journal of the Board of Trade, vol. x, p. 266; Cal. St. P. Col. 1681–1685, no. 203.
[36] Journal of the Board of Trade, vol. xxxi, p. 152.
[37] Dinwiddie Papers, vol. ii, pp. 363, 370, 374, 410.
[38] P. A. Bruce, Economic History of Virginia in the Seventeenth Century, vol. i, p. 452; Journal of the Board of Trade, vol. xxxvi, p. 355; Instructions to the governors from Nicholson (1702) to Dunmore (1771).
[39] Journal of the Board of Trade, vol. iii, pp. 306, 338; vol. x, p. 218; vol. xliii, p. 58.
[40] Cal. St. P. Col. 1689–1692, no. 1324.

duty.[41] Not only the planters and masters of ships, but even the revenue officials themselves were sometimes guilty of defrauding the government by evading the duties.[42]

A letter from the Council of Virginia regarding the frauds in the customs, sent to the Board of Trade in 1733, was referred to the committee of the House of Commons having charge of such investigations.[43] When the matter was under discussion in the House of Commons, the commissioners of the customs stated that the total amount of such evasion was £30,000 or £40,000 a year. This estimate, however, included not only the evasion in all the colonies, but also all the frauds connected with the customs in England.[44] It would be difficult to ascertain the exact amount for Virginia alone.

The instructions to the governors from Nicholson (1702) to Dunmore (1771) made special mention of the frauds in the customs of the plantation trade, and insisted upon the greatest care to prevent them. It was stated that such abuses "must needs arise either from the insolvency of persons who are accepted for security, or from the remissness or connivance of such as have been or are governors in the several plantations." This clause had reference to Virginia as well as to the other British colonies and was therefore included in the above instructions. Though it was said that the governor was perhaps partly responsible for this condition of affairs, and that should he fail to endeavor to prevent a continuance thereof his commission would be forfeited, no governor of Virginia was removed for this offense. In addition to the formal instructions there were additional instructions and circular letters sent to the governor from time to time for the purpose of preventing illegal trading and evasion of the customs. A circular letter of June 21, 1768, sent to practically all the governors in the American colonies and in the West Indies,

[41] Journal of the Council of Virginia, MS., 1705–1721, p. 202.
[42] Spotswood Letters, vol. i, p. 103; vol. ii, p. 176.
[43] Journal of the Board of Trade, vol. xliii, p. 58.
[44] St. G. L. Sioussat, "Virginia and the English Commercial System," in Report of the American Historical Association, 1905, vol. i, p. 90.

requested suggestions as to any needed changes in the "general instructions," with special reference to revenues, and stated that "the little improvement which has been made in his majesty's revenue of quit rents, notwithstanding the rapid progress of settlement, shows that either the instructions given, relative to this object, are imperfect or inadequate or that there has not been sufficient attention given to the due execution of them."[45] Though there were evasions of the quit-rents in Virginia, this revenue amounted to more there than this circular letter would indicate.

Every law enacted by the Assembly that was concerned with the revenues, both royal and provincial, carried with it a penalty for violation, and special provision was made for preventing, if possible, any irregularities on the part of the officials. The Assembly honestly endeavored to prevent the evasion of the revenues, but the laws were not strictly enforced.

In addition to the revenues already considered, there was a system of taxation by poll for raising the public, county, and parish levies. A poll tax, known as a public levy, was laid every session by the House of Burgesses through the committee of claims, to which all public claims were referred. This revenue was used for the expenses of the meeting of the Assembly, for paying the militia, for the erection of the capitol, the execution of criminals, the capture of runaway servants and slaves, and all such public claims.[46] The public levy was, therefore, not uniform, but varied from year to year. It was usually about 15 or 20 pounds of tobacco for each tithable.[47] From 1624 to 1775 the smallest levy imposed was 3¼ pounds, and the largest was 89 pounds. In addition to the usual public levy, extra levies were imposed for meeting such an emergency as war.

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[45] C. O. 5: 241, 79.

[46] Journal of the House of Burgesses 1700–1702, pp. 218–220, 229–230. G. Webb, The Office and Authority of a Justice of the Peace, p. 211; Hartwell, Blair, and Chilton, p. 54; Hening, vol. iii, p. 25.

[47] Hening, vol. i, p. 143; vol. ii, p. 507; vol. iii, p. 481; vol. iv, p. 300; vol. v, p. 67; vol. vi, p. 247; vol. vii, p. 139; vol. viii, p. 533.

The county levy, also a poll tax, was laid by the justices of the peace, and was used in the payment of all county debts, such as the building and the repairing of the court-house, the prison, the bridges, and the ferry-boats; the cost of the coroner's inquests, and especially—until 1730 the largest obligation—the allowance to the two burgesses for their transportation to the capital and their expenses while attending the Assembly. The total expenses of the county were annually computed by the county court, with the assistance of the justices of the peace, and were divided equally among the tithables of the county.[48]

Another poll tax, the parish levy, was laid annually by the vestry of each parish for the payment of all parish debts, such as the erection of churches, the minister's salary, the clerk's salary, the care of the poor, and any other parish expenses. The Anglican Church was the established church of the colony, and all, regardless of religious belief, were compelled to support it. The parish levy, as well as the public and county levies, varied from year to year. The churchwardens, who supervised the collection of this levy, usually had the sheriff, who also gathered the public and county levies, collect it for them.[49]

The tithables of the colony included all male persons of any color above sixteen—later eighteen—years of age, and all negro, mulatto, and Indian women above sixteen. By 1769, however, free negro, mulatto, and Indian women were exempted.[50] The three methods of raising funds just mentioned were all poll taxes, and the levies amounted annually to about one hundred pounds of tobacco for each tithable. It was estimated that they aggregated at the beginning of

[48] Hartwell, Blair, and Chilton, p. 54; Webb, p. 211; Hening, vol. iv, pp. 279, 370.

[49] Hening, vol. vi, p. 88; Hartwell, Blair, and Chilton, pp. 53, 55; H. Jones, The Present State of Virginia, p. 63.

[50] Dinwiddie Papers, vol. ii, p. 474; Beverley, p. 204; Webb, p. 211; Hening, vol. viii, p. 393. Negro, Indian, and mulatto children were entered in the parish register at their birth, so that it might be ascertained when they became sixteen years of age (Hening, vol. ii, p. 296).

the eighteenth century about 2,000,000 pounds of tobacco a year.[51] None of these levies were paid to the receiver-general, whose duty it was to receive the royal revenues. The public levy was paid to the treasurer of the colony, the county levy into the county treasury, and the parish levy into the parish treasury. These levies, of course, increased as the number of tithables increased.[52]

Royal Collectors.—The British government could not carry out fully its commercial policy owing to the difficulty in enforcing the regulations regarding the colonial export trade to England, which was mainly the result of there being, especially in the earlier part of the seventeenth century, no customs officials in any of the colonies except Virginia. In 1624, in order to prevent the cultivation of tobacco in England and the illegal importation of it into English ports, a proclamation was issued that all colonial tobacco was to be brought to London.[1] In 1627 and again in 1628 the governor of Virginia was instructed by the British government to take security from the masters of ships that all tobacco would be taken to London. In order further to prevent the direct shipment of tobacco to foreign countries, there was instituted in Virginia in 1631 the system of requiring bonds that tobacco and other products would

[51] Hartwell, Blair, and Chilton, p. 55.

[52] Statistics for every year cannot be obtained.

	Population.	Tithables.	
1671	40,000	——	(British Museum, Add. MSS., no. 30372, p. 46.)
1697	70,000	20,000	(Sainsbury, 1691–1697, pp. 317, 342.)
1699	58,040	21,606	(Cal. St. P. Col. 1701, p. 636.)
1700	——	24,291	(Ibid., p. 640.)
1702	——	25,099	(Ibid., 1702, no. 767.)
1723	——	39,761	(Virginia Historical Register, vol. iv, p. 67.)
1726	——	45,266	(Ibid., p. 74.)
1756	293,472	*103,407	(Dinwiddie Papers, vol. ii, p. 474.)

* Whites 43,329, negroes 60,078.

[1] G. L. Beer, The Origins of the British Colonial System, 1578–1660, pp. 197–205.

be landed at London.[2] By 1636 the governor was instructed by the king to appoint an officer to keep a register of all exports from the colony, and to forward copies thereof to the lord treasurer. The Assembly, upon receipt of this instruction, created the office, and granted to the incumbent a fee of two pence on every hogshead of tobacco exported, which was paid by the masters of ships, and also certain fees on other products. Richard Kemp, secretary of the colony, was appointed to this office by the governor, but Jerome Hawley was about the same time appointed by the British government treasurer of Virginia, and in addition to collecting the quit-rents, was also authorized to keep the register of the exports of the colony. In the contest between Kemp and Hawley for the right to keep the register and to collect the fees, the royal appointee, Hawley, was successful. On the death of Hawley, which occurred soon after, Kemp was allowed to resume his duties as register. This was the first colonial customs office for imperial purposes.[3] Although this office was established by the Virginia Assembly, it was in obedience to an order from the king that the governor made the appointment. Jerome Hawley was the first of the large number of royal customs officials who somewhat later were concerned with the administration of the colonies.[4] The register was the direct predecessor of the collectors, the naval officers, and other customs officials of the period following the Restoration, and the report of the register forwarded to the lord treasurer was the forerunner of the "naval office lists," which after 1700 were sent quite regularly to England.[5]

During the Cromwellian period the customs officials were appointed by the Assembly and were responsible to it; their work was to receive the customs duties, especially the duty of two shillings per hogshead on exported tobacco, laid in March, 1657/8. This act was to remain in force for one year,

[2] Beer, Origins, pp. 197–205. Virginia Magazine of History and Biography, vol. vii, pp. 258, 259, 375, 385, 386.
[3] Beer, Origins, p. 208.
[4] Ibid.
[5] Ibid., pp. 207, 208, note. Hartwell, Blair, and Chilton, p. 60.

and was repealed at the expiration of that time. In March, 1662, this duty was reestablished, and, as formerly, the customs officials were appointed by the Assembly and were accountable to it.[6] Although this took place after the Restoration, still, as in the case of the former act, the Assembly controlled the appointment and had general supervision of the officials. There was no mention of the commissioners of the customs in this act. On August 25, 1669, however, the commissioners of the customs in England appointed Edward Diggs to have charge of the revenues in Virginia and to correct abuses in the customs.[7] He was referred to as the "collector of Virginia," and he received a salary of £250 a year, paid by the receiver-general of customs in England.[8] The collectors, who were formerly commissioned by the Assembly, were soon also made royal officials. They[9] were thereafter, in accordance with an act of Parliament, appointed by the commissioners of the customs under the authority of the lords of the treasury.[10] The commissioners of the customs, with the approval of the lords of the treasury, suspended or removed a collector, transferred him from one district to another, or granted him permission to go to England.[11] The surveyor-general of the customs for the southern district of America, acting under instructions from the commissioners of the customs, had general supervision of these officials, examined their accounts, issued instructions to them, and had authority to

[6] Hening, vol. i, pp. 491, 523; vol. ii, p. 130.

[7] Cal. St. P. Col. 1669–1674, no. 104; Cal. St. P. Treas. Books, iii, Part 2, 1669–1672, p. 1126.

[8] Cal. St. P. Treas. Books, iv, 1672–1675, p. 427.

[9] Not to be confused with the collectors of the duties on skins and furs, on liquors, and on servants and slaves, appointed by the governor; or with the collectors of the six pence per month from seamen's wages for the royal hospital at Greenwich, appointed by commissioners in England for this purpose.

[10] Cal. St. P. Treas. Books, iv, 1672–1675, p. 456; Journal of the Council of Virginia, MS., 1698–1703, p. 25; Hartwell, Blair, and Chilton, p. 33; Cal. St. P. Treas. Books and Papers, 1731–1734, pp. 398, 524; Beverley, p. 198; British Museum, King's MSS. no. 205, p. 498.

[11] Cal. St. P. Treas. Books and Papers, 1731–1734, p. 398; Cal. St. P. Col. 1675–1676, no. 698; Journal of the Council of Virginia, MS., 1705–1721, p. 60.

suspend them, subject, of course, to the approval of the commissioners.[12]

The governor administered the oath of office to the collectors and saw that they obeyed the instructions of the commissioners of the customs; in case of emergency he might make a temporary appointment.[13] He was empowered to "immediately remove" any collector guilty of fraud or neglect, to "appoint a fit person in his stead," and to notify the king at once, through one of the principal secretaries of state and the lords of the treasury.[14] The collectors gave bond to the king, countersigned by the attorney-general of Virginia, and took oath in the Council to execute faithfully the acts of Parliament in virtue of which they were commissioned.[15]

For a few years the offices of collector and naval officer were combined, as the duties pertaining to them were very closely related, but by 1699 they were separated. There were then eight collectors, soon reduced to six, who were assigned the districts near the larger rivers and Chesapeake Bay. These six districts were the same that were assigned the naval officers.[16] The members of the Council at first controlled these offices, and at certain times all six collectorships were held by them.[17] By 1699, however, the royal instructions to the governor specified that councillors were to be prohibited from holding the office of collector,

[12] Journal of the Council of Virginia, MS., 1698–1703, p. 147; British Museum, Add. MSS. no. 8832. Collectors' accounts of the one penny a pound duty on tobacco shipped from one colony to another were inspected by officials of William and Mary College, which institution received this revenue. After their examination the accounts were sent to the commissioners of customs (Cal. St. P. Col. 1696–1697, p. 457).

[13] Journal of the Council of Virginia, MS., 1698–1703, pp. 56, 100; 1705–1721, p. 90; Virginia Magazine of History and Biography, vol. i, p. 244.

[14] Instructions to the governors.

[15] Journal of the Council of Virginia, MS., 1698–1703, p. 60; Sainsbury, 1625–1715, p. 26.

[16] Upper James River, Lower James River, York River, Rappahannock River, Potomac River, and the Eastern Shore (Hening, vol. iii, p. 195; Journal of the Council of Virginia, MS., 1698–1703, p. 36; Beverley, p. 195).

[17] Cal. St. P. Col. 1689–1692, no. 2295.

as their services in this capacity had not been satisfactory.[18] That there was good reason for this action of the British government is clearly demonstrated in the conniving at fraud, the accepting of bribes, and the actual complicity with pirates by collectors, both before and after the members of the Council were prohibited from holding the office.[19] After 1699 the clause in the instructions directing the governor to see that no member of the Council served in this capacity specified that "persons much concerned in trade" were also to be excluded.

At first the collectors were not permitted to have deputies, but, owing to the distance which some of them lived from the ports, it was deemed advisable by 1673 to grant their request in this regard, and they were empowered to appoint them, subject to the approval of the Council.[20] The granting of this privilege was not conducive to the best interests of the colony, for according to a contemporary authority (1698) the revenue from the duty of two shillings per hogshead on tobacco was not so large as formerly because the regular officers lived away from the ports and entrusted the duties to "unsworn deputies," and they, in turn, to "unsworn masters of ships and exporters."[21] Because of fraud and neglect in the collection of this duty, the governors from Nott (1705) to Dunmore (1771) were instructed to refuse to allow collectors to have deputies, except in case of absolute necessity, and in such cases to require the deputies as well as the regular officials to take a solemn oath to perform their duties.[22]

The collectors received certain import and export duties, such as the two shillings per hogshead on exported tobacco,

[18] Journal of the Council of Virginia, MS., 1705–1721, p. 55; Hartwell, Blair, and Chilton, p. 59; Cal. St. P. Col. 1699, p. 312.

[19] Cal. St. P. Col. 1689–1692, nos. 2199, 2284, 2295; Cal. St. P. Treas. Papers, 1689–1692, pp. 659, 660, no. 3177; 1693–1696, no. 1510; 1714–1719, p. 481; Hening, vol. iii, p. 232.

[20] Cal. St. P. Treas. Books, vol. iv, 1672–1675, pp. 427, 437, 456; Cal. St. P. Col. 1689–1692, nos. 2317, 2388; 1697–1698, no. 645; 1696–1697, no. 1320.

[21] Hartwell, Blair, and Chilton, p. 59.

[22] Instructions to the governors.

and the one penny per pound on tobacco shipped from Virginia to any other American colony. After 1680 they also received the fifteen pence per ton on ships and the six pence per poll on persons brought into the colony. They were to endeavor to prevent illegal trade, and as far as possible to aid in the capture of runaway servants and slaves.[23] In some cases the collectors were appointed by the governor and the Council as justices of the peace, in order that they might detect illegal trade and seize prohibited goods, and they also acted as notaries public in matters relating to maritime affairs.[24] The passes sent by the lords of the admiralty to protect ships from seizure were furnished to masters of ships by the collectors. Owing to several complaints, after 1728 they and other customs officers were exempted from serving on juries, in parochial offices, or in the military service, unless it was absolutely necessary, as they were hindered in the performance of their duties thereby.[25] This exemption was made in obedience to the governor's instructions.

The collectors were at first paid only in fees, but later each received out of the British treasury a salary of from £40 to £100 according to the importance of his district; each had, moreover, twenty per cent on all duties collected, and also fees, fixed by the Assembly, for entering and clearing ships.[26] The income from the percentage of course varied. Their total allowance for collections for a part of the year 1706

[23] Journal of the Board of Trade, vol. x, pp. 219, 220; Cal. St. P. Treas. Papers, 1720–1728, p. 97; Cal. St. P. Col. 1693–1696, no. 1700; 1696–1697, no. 290; Hartwell, Blair, and Chilton, pp. 33, 61; Dinwiddie Papers, vol. i, p. 389.

[24] Journal of the Council of Virginia, MS., 1698–1703, pp. 89, 111; 1721–1734, p. 156; Cal. St. P. Col. 1699, p. 495.

[25] Instructions to the governors.

[26] Hening, vol. ii, pp. 387, 443; vol. iii, p. 110; Dinwiddie Papers, vol. ii, p. 597 note; Beverley, p. 198; British Museum, King's MSS. no. 205, p. 498; British Museum, Add. MSS. no. 8831, p. 122. For entering and clearing a ship of 50 tons or less, 10s.; 50 to 100 tons, 15s.; 100 tons or more, £1. 5s. For taking a bond from the master of a ship, 2s. 6d.; a certificate of duties paid, 2s. 6d. Half of these fees only were charged ships owned by Virginians (Hening, vol. iii, pp. 195, 351; vol. vi, p. 96; Webb, p. 308).

was £480. 18s. 7d.[27] A table of all fees was to be exhibited for the information of the public. For the first offense of charging excessive fees £100 fine was to be imposed, and for the second, the commission was to be forfeited. Apparently these penalties were not strictly enforced.

The collectors swore to their accounts before the auditor, the receiver-general, and the governor in Council; the accounts were examined by these officials, forwarded quarterly to the auditor-general of the colonies and the commissioners of the customs, and finally examined by the comptroller-general of the accounts of the royal customs.[28] It was by order of the commissioners of the customs that the collectors paid to William and Mary College the revenue arising from the duty of one penny per pound on tobacco exported to other American colonies.[29] Complaints made by London merchants or others that a collector was concerned in trade or was guilty of fraud were reported to the Board of Trade, and by that body referred to the commissioners of the customs.[30] It was said on several occasions that collectors failed to render correct accounts of their revenues, and they were openly charged with having misappropriated these funds.[31] In a letter to the Board of Trade of November, 1700, the surveyor-general of the customs showed how it was possible for collectors to evade the customs laws. He stated that it had formerly been the practice of some of these officials who were large planters, and who received one half of the duty on tobacco carried from Virginia and Maryland to other colonies, to take off about one third of the half due from masters of ships provided they would purchase their whole loading from them. The short entries made on the books were connived at by those concerned,

[27] Blathwayt's Journal, vol. ii, p. 469.

[28] Journal of the Council of Virginia, MS., 1705–1721, p. 76; 1721–1734, pp. 44, 109; Cal. St. P. Col. 1685–1688, no. 745; 1689–1692, no. 2317; 1693–1696, no. 1829; 1696–1697, no. 1320; 1701, nos. 369, 423.

[29] Journal of the Council of Virginia, MS., 1705–1721, p. 90; Cal. St. P. Col. 1696–1697, p. 457.

[30] Journal of the Board of Trade, vol. xxvi, p. 299.

[31] Virginia Magazine of History and Biography, vol. ii, pp. 166, 169, 170, 386–389; vol. iii, p. 35.

as was indicated on one occasion by the books of the collectors on James River and Potomac River.[32] As late as 1766 an act was passed by the Assembly for "preventing frauds in the customs," the preamble of which was as follows: "Whereas it is almost impossible to detect officers who charge greater fees than by the said act of Assembly are allowed," and so on.[33] Collectors and naval officers were therefore required under penalty of a fine of £10 to furnish receipts for all fees paid to them. The requiring of the collectors to furnish the commissioners of the customs with a list of all vessels owned by the colonists was done to prevent the collectors from owning trading ships, as well as to keep the commissioners informed in regard to the trade of the colony.

Naval Officers.—The Navigation Act of 1663 created the post of naval officer. The first direct mention of such an official was in 1672, in connection with Barbadoes, but it was stated at that time that there had been earlier incumbents.[1] In Virginia the governor at first appointed and removed these officers,[2] but by 1698 the nominations were approved by the commissioners of the customs and the appointees required to furnish security to them.[3] By 1763 they were named under the great seal of Great Britain.[4] Even when the governor had the power of appointment and removal, any suspension or removal could be referred to the Board of Trade by the aggrieved officer for examination.[5] The governor was not to imprison or suspend any of the officers

[32] Cal. St. P. Col. 1700, no. 906.

[33] Hening, vol. viii, p. 251.

[1] C. M. Andrews, Colonial Self-Government, 1652–1689, p. 33.

[2] Journal of the Council of Virginia, MS., 1705–1721, p. 22; 1721–1734, p. 159; Calendar of Virginia State Papers, vol. i, pp. 210, 233; Virginia Magazine of History and Biography, vol. i, pp. 244, 374; vol. iv, p. 52; Hartwell, Blair, and Chilton, p. 24.

[3] Journal of the Council of Virginia, MS., 1698–1703, p. 25; Sainsbury, 1720–1730, p. 354; Cal. St. P. Col. 1700, no. 752; Instructions to governors from Nott (1705) to Dunmore (1771).

[4] British Museum, King's MSS. no. 205, p. 495; Journal of the Board of Trade, vol. lxix, pp. 135, 186, 195.

[5] Journal of the Board of Trade, vol. xxiii, p. 58.

of the royal customs except in cases of felony, murder, or treason, but he was to report any other offenses to the commissioners of the customs.[6] The naval officers were at first usually selected from the Council, and for a certain time only councillors held these positions,[7] but by 1699 the royal instructions specified that councillors should not be appointed.[8] As soon as the councillors were prohibited from serving in this capacity, the offices of naval officer and collector, which had been held by one person in each district, were separated.[9] The number of naval officers was, until about 1700, eight, but was then reduced to six. After 1705 they were not permitted to have deputies, except in case of absolute necessity.[10]

Naval officers were assigned the same districts as the collectors, and received certain fees.[11] Later, according to the importance of their districts, they were paid from £40 to £100 annually out of the British treasury; in addition, they received the fees allowed by the Assembly and collected in the colony.[12] While the perquisites were somewhat smaller than those of the collectors, the annual income, with the fees included, was in some cases rather large.[13] In 1763

[6] Cal. St. P. Col. 1700, p. 638.

[7] Cal. St. P. Col. 1696–1697, nos. 306, 1320; 1689–1692, no. 2295; 1697–1698, no. 913; Journal of the Board of Trade, vol. x, p. 217; Hartwell, Blair, and Chilton, p. 24.

[8] Cal. St. P. Col. 1699, p. 312; Journal of the Council of Virginia, MS., 1705–1721, p. 55; Journal of the House of Burgesses, 1698–1699, p. 185.

[9] Cal. St. P. Col. 1699, p. 312; 1700, p. 311; 1701, no. 1182; Journal of the Council of Virginia, MS., 1705–1721, p. 133; Spotswood Letters, vol. i, p. 8; Hening, vol. iii, p. 195.

[10] Journal of the Council of Virginia, MS., 1705–1721, p. 37; Cal. St. P. Col. 1697–1698, no. 767; British Museum, King's MSS. no. 205, p. 495; Hartwell, Blair, and Chilton, p. 24.

[11] Sainsbury, 1691–1697, p. 345; Beverley, p. 198.

[12] Hening, vol. ii, pp. 387, 443; vol. iii, p. 110; Dinwiddie Papers, vol. ii, p. 597, note; British Museum, Add. MSS. no. 8831, p. 122.

[13] Four of the six naval officers received, about 1705, from £200 to £300 a year; the fifth, £160, and the sixth, on the Eastern Shore, very little (Sainsbury, 1705–1707, p. 133; British Museum, King's MSS. no. 205, p. 493; Journal of the Council of Virginia, MS., 1705–1721, p. 133).

one naval officer received £600 in fees alone.[14] Naval officers were required to post in their offices a list of these fees. The penalty for exceeding them was a fine of £100 for the first offense, and for the second offense, removal, ineligibility to office, and a fine of £20 payable to the informer. That irregularities occurred, notwithstanding this provision, and that naval officers evaded the enforcement of the penalties seems evident from the preamble to the law enacted in 1766 requiring them to furnish a receipt for every fee collected: "Whereas it is almost impossible to detect officers, who charge greater fees than by the said act of Assembly are allowed, unless the officer or officers demanding and receiving the same, be obliged to give receipts for such fees," and so on. Any naval officer refusing to give a receipt was subject to a fine of £10, payable to the informer, in any court of record in the colony.[15]

The duties of the naval officers were closely related to those of the collectors, and certificates furnished by naval officers for clearing ships and bonds taken by them were not valid unless approved by the collectors.[16] In addition to entering and clearing ships, the naval officers required a bond from the master of a merchant vessel that his statement in regard to his cargo was true, an oath that he would pay all required fees and would observe the trade laws, and a certificate that he would guarantee to land the cargo in an English port. They granted permission to masters to have their ships loaded, seized vessels trading unlawfully or refusing to pay port duties, took charge of prize ships awaiting the decision of the court, and captured runaway

[14] For entering and clearing a ship of 50 tons or less, 7s. 6d.; 50 to 100 tons, 10s.; 100 tons or more, £1. 5s.; for taking a bond from the master of a ship, 2s. 6d.; for a certificate to remove goods from one district to another, 2s. 6d.; for a permit to trade, 2s. 6d.; for a loading cocket, 6d.; for a permit to load a ship for exportation, 2s. 6d. Virginia-owned ships paid only one half of the fees (Hening, vol. iii, pp. 195, 351; vol. vi, p. 97; British Museum, King's MSS. no. 206, p. 339; Webb, p. 309).

[15] Hening, vol. iii, pp. 196, 197, 352, 353; vol. vi, pp. 97, 98; vol. viii, p. 251.

[16] Journal of the Council of Virginia, MS., 1698–1703, p. 25.

servants and slaves and also pirates.[17] They furnished the governor and the Council with a list of all ships in their respective districts and with minute descriptions of their tonnage, cargo, guns, number of sailors, owners, and so on.[18] They also sent to the British government quarterly statements of the imports and exports, with an account of all ships trading in the colony, whence they came and whither they were bound.[19] The orders of the Council to masters of ships to attend the meetings of the Council or to perform some special duty were sent through the naval officers.[20] On one occasion the naval officers, by order of the Council, assisted the captain of a royal ship sent to guard the Virginia coast by providing a sloop to accompany him and securing a house for his sick sailors.[21] They acted as notaries public in maritime affairs.[22] It is of interest to read that the French and Spanish prisoners sent on one occasion to Virginia from Carolina were placed in charge of the naval officers to be disposed of in any way they thought best for the good of the country.[23] Naval officers reported to the attorney-general the bonds furnished by the masters of ships, in order that he might prosecute those giving them as soon as they should be forfeited.[24]

Naval officers swore to their accounts before the governor and Council after they had been passed on by the receiver-general and the auditor, by whom they were sent to the auditor-general and the commissioners of the customs.[25]

[17] Journal of the Council of Virginia, MS., 1705–1721, pp. 72, 96; Calendar of Virginia State Papers, vol. i, pp. 19, 30, 34, 92; Hening, vol. iii, p. 350; vol. iv, p. 430; vol. vi, p. 95; Spotswood Letters, vol. i, p. 3; Cal. St. P. Col. 1699, p. 148.

[18] Journal of the Council of Virginia, MS., 1705–1721, pp. 71, 95; Cal. St. P. Col. 1701, pp. 369, 423.

[19] Cal. St. P. Col. 1677–1680, no. 1590.

[20] Journal of the Council of Virginia, MS., 1705–1721, pp. 38, 63, 65, 110.

[21] Ibid., p. 86.

[22] Cal. St. P. Col. 1699, p. 495.

[23] Journal of the Council of Virginia, MS., 1705–1721, p. 65.

[24] Cal. St. P. Col. 1700, p. 514. Bonds of £1000, in some cases £2000, were given (C. O. 5: 188, 26; 190, 196).

[25] Journal of the Council of Virginia, MS., 1698–1703, pp. 99, 103, 166–169; Cal. St. P. Col. 1700, nos. 359, 934, 1057.

On account of the distance of certain naval officers from the capital, and the sickness of others, at certain times they were allowed to make oath before a justice of the peace as to the truthfulness of their accounts, and to send them to the governor and the Council. Once a year they had to settle personally with the governor and the Council.[26] One of the principal objections raised by the Board of Trade to the service of members of the Council as naval officers was that they rendered their accounts to themselves, and that they were interested in trade.[27] It is not strange that some cases of fraud were detected.[28] One authority stated in 1698 that councillors serving as naval officers exacted from £3 to £4 for clearing a ship of one hundred tons or more, for which £1. 5s. was the maximum fee.[29]

Comptrollers of the Customs.—The comptrollers of the customs were, as their name indicates, revenue officials. They were instituted near the close of the colonial period, and were appointed by the commissioners of the customs for the six revenue districts of the colony. They were not to supersede the regular naval officers and collectors, nor, of course, the surveyor-general of the customs, but were to cooperate with them. Their appointment was apparently an additional effort on the part of the British government to supervise the work of the collectors and the naval officers, and to prevent fraud. Their salaries were paid by order of the commissioners of the customs, but the fees to be collected by them, as by all royal revenue officials, were determined by the Assembly. The latter fact accounts for a petition of December 18, 1764, to the governor and the Council, referred by them to the House of Burgesses. Three comptrollers requested to be allowed to charge fees on all ships

[26] Journal of the Council of Virginia, MS., 1705–1721, pp. 19, 118, 131.

[27] Cal. St. P. Col. 1697–1698, no. 767; Hartwell, Blair, and Chilton, p. 33; Instructions to the governors from Nicholson (1702) to Dunmore (1771).

[28] Journal of the Council of Virginia, MS., 1705–1721, p. 22; Cal. St. P. Col. 1697–1698, p. 401; Sainsbury, 1706–1714, p. 298.

[29] Hartwell, Blair, and Chilton, p. 33.

trading in the colony. The salaries of the three in question were £30 a year for the one serving in the upper district of the James River, £50 for the one serving in the lower district of that river, and £40 for the one serving on the Eastern Shore. They complained that these salaries were too small, and requested to be allowed to charge the "same fees as are allowed by law to the collectors of his majesty's customs, or such other fees as shall be thought reasonable," but the petition was refused.[1]

Among the duties performed by the comptrollers was the searching of ships with the cooperation of the collectors and the naval officers, on the authority of writs of assistance. This is shown by the following letter, in which the collector and the comptroller of Accomac wrote to the commissioners of the customs, on April 22, 1772, as follows: "Agreeable to our letter of November last, we, together with other officers, made application for writs of assistance, to the Supreme Court,[2] but were refused them, for the same reasons as were given before, viz.: that application must be made for them every time we have occasion for them, and not for general writs of assistance."[3] The collector and the comptroller of the lower district of the James River had the same experience the next year.[4] The attorney-general of Virginia, who had failed to secure writs for them, made the following explanation to the collector on April 26, 1773: "I have moved the court for a writ of assistance, agreeable to the desire of the commissioners of the customs, and according to the form of the writ said by the attorney general of England, to be practiced there, but they have positively refused it, and declared that they can allow no other writ than such a one as was settled upon a former occasion, agreeable to our act of Assembly. I despair of ever obtaining what is wished for."[5]

[1] Journal of the House of Burgesses, 1761–1765, p. 301.
[2] General court of Virginia.
[3] C. O. 5: 145, 8[c].
[4] Ibid., 8[m].
[5] Ibid., 8[n].

Surveyors-General of the Customs.—The surveyors-general of the customs for America and the West Indies were first appointed about 1690. There was one for the northern district, another for the southern district, and a third for certain British island possessions. In the southern district were included Pennsylvania, Maryland, Virginia, North Carolina, South Carolina, the Bahama Islands, and Jamaica.[1] These surveyors-general were appointed by the commissioners of the customs, and received instructions from them.[2]

The surveyor-general of the customs for the southern district was a member of the Council in Virginia, South Carolina, and Jamaica,[3] and up to 1733 was granted all the privileges of a councillor; after that date, he was considered an extraordinary councillor only, unless admitted to these privileges by the crown.[4] The Council of Virginia refused to allow Robert Dinwiddie, appointed in 1741, to act with it in a legislative or judicial capacity, and appealed to the king to have his instructions so changed. It was decided by the Privy Council, after consultation with the Board of Trade, that the royal order must be obeyed, and that Dinwiddie was to sit and vote in the Upper House of the Assembly, and to serve as judge in the general court and the court of oyer and terminer.[5]

The surveyor-general was a revenue officer, and was therefore under the authority of the lords of the treasury as well as of the commissioners of the customs; he was required to get permission to go to England from one body or the other.[6] His reports were usually sent to the Board

[1] Plantations General, vol. xi, M. 44, August 8, 1733; Cal. St. P. Treas. Books and Papers, 1731–1734, pp. 93, 204, 456; Sainsbury, 1720–1730, p. 428.

[2] Journal of the Council of Virginia, MS., 1698–1703, p. 147; British Museum, King's MSS. no. 205, p. 493.

[3] Journal of the Council of Virginia, MS., 1705–1721, p. 219; 1721–1734, pp. 150, 252; Journal of the Board of Trade, vol. xxxix, pp. 29–30.

[4] Sainsbury, 1606–1740, pp. 145–146; Acts of Privy Council, Colonial, 1720–1745, no. 277.

[5] Journal of the Board of Trade, vol. li, p. 22; Acts of Privy Council, Col., 1720–1745, no. 537.

[6] Plantations General, vol. xviii, p. 213.

of Trade, in addition to being forwarded to the treasury and to the custom-house.[7] Before the duty of one penny a pound on tobacco sent from one American colony to another was granted to William and Mary College, he had special charge of this revenue.[8] As the representative of the commissioners of the customs, he had general supervision of the royal collectors and the naval officers, and issued instructions to them, and his action in this regard could not be questioned by the governor or the Council.[9] In the absence of the surveyor-general, however, the governor might make a temporary assignment to a vacant collectorship. He was on some occasions consulted by the governor as to the appointment of certain officers whose duties pertained to revenue or trade.[10] He was, in fact, empowered to fill any office of the customs vacated for any reason, but was required to submit the name of the appointee to the commissioners of the customs and the lords of the treasury. Since the matters brought to the attention of the court of vice-admiralty affected trade and revenue, the names of those appointed to the admiralty courts were referred to him.[11]

The surveyor-general rendered the British government valuable service in examining the books and accounts of revenue officers, and in securing debts owed to the government by the collectors or others.[12] He explained, sometimes personally, to the Board of Trade the grounds upon which certain complaints were made to it in regard to laws affecting trade and revenue, gave the reasons for complaints against the governor, and furnished information on general colonial conditions.[13] His most valuable service, perhaps,

[7] Plantations General, vol. xix, p. 281; vol. xx, p. 333.
[8] Journal of the Board of Trade, vol. x, p. 219.
[9] Journal of the Council of Virginia, MS., 1705–1721, p. 249. Instructions to Earl of Orkney, March 22, 1728, in Sainsbury, 1715–1720, p. 442.
[10] Journal of the Council of Virginia, MS., 1705–1721, p. 148.
[11] Plantations General, vol. iv, 5, (v), 7.
[12] Journal of the Council of Virginia, MS., 1705–1721, pp. 118, 120; 1698–1703, p. 147; Cal. St. P. Col. 1689–1692, no. 2295; 1700, no. 906.
[13] Journal of the Council of Virginia, MS., 1698–1703, p. 146; Sainsbury, 1606–1740, pp. 96, 106.

was in detecting and to some extent preventing piracy and illegal trade, and in forwarding to the commissioners of the customs lists of ships and an account of goods forfeited to the king for the violation of the acts of Parliament regarding trade.[14] His salary, which was paid out of the customs, by 1763 was £600 sterling a year.[15]

Searchers.—According to an act of Assembly of February, 1633, searchers were appointed "to search the ships and secret places of said ships, and to seize all concealed goods." They were to notify the governor and the Council of their action.[1] It seems that this office was discontinued, but the governor, seeing the need of an officer who would devote himself to preventing illegal trade, proposed to Colonel Robert Quary, the surveyor-general of the customs, the re-establishing of such an office in the lower district of the James River.[2] The commissioners of the customs, to whom the plan was referred, evidently acted favorably on the suggestion, for by 1714 there were searchers in addition to collectors and naval officers on the James and York Rivers and on the Eastern Shore, and also one in Lynnhaven Bay.[3] In making his report to the Board of Trade in 1763, Governor Fauquier stated that there were only two searchers in the colony, one in the lower district of the James River and one on the Eastern Shore, and he emphasized the importance of increasing the number, on account of the frequency of illegal trading.[4] The searchers were appointed by the surveyor-general of the customs.

While the surveyor-general of the customs rendered valuable service in preventing illegal trade, still, owing to the extensive area over which he exercised jurisdiction, it was essential that such an officer as the searcher should remain

[14] Plantations General, vol. iv, (1), pp. 5, 6; v, (2), November 5, 1700; February 13, 1701; November 17, 1701; vol. xxxi, p. 33.
[15] Fauquier to Board of Trade, in British Museum, King's MSS. no. 205, p. 493.
[1] Hening, vol. i, pp. 207, 213.
[2] Journal of the Council of Virginia, MS., 1705–1721, p. 148.
[3] Virginia Magazine of History and Biography, vol. ii, p. 2.
[4] British Museum, King's MSS. no. 205, p. 495.

in the colony and perform this important duty for him. As to the salary of the searchers, it is known that about 1740 they petitioned the lords of the treasury for a salary of £40 a year, which had been promised each of them by the surveyor-general of the customs.[5] Later they were paid in fees alone.[6]

Auditor.—The duties of the auditor were at first performed by the treasurer of the colony. The office was established by the Assembly in 1664, with Captain Thomas Stegg, whose commission was confirmed by the king, as the first incumbent.[1]. This office was at first provincial in the sense that it was established by the Assembly and the incumbent thereof was compensated by that body, but from the beginning the royal approval was necessary to confirm the appointments.[2] The governor had a share in the appointive power to the extent of making recommendations for the auditorship, and in case of an emergency he might appoint a temporary incumbent.[3] Upon the death of the auditor in 1704, the governor (Nicholson) himself assumed the duties of this office, and served as auditor for nine months. He did not, however, serve in this capacity under a commission, but simply performed the duties instead of making a temporary appointment.[4] The governor had the power to suspend the auditor, subject of course to royal approval,[5] but could not

[5] Cal. St. P. Treas. Books and Papers, 1739–1741, p. 17.

[6] Dinwiddie Papers, vol. ii, p. 597, note.

[1] For a few years he was styled "auditor-general of Virginia" (Acts of Privy Council, Col. 1613–1680, no. 1309; Cal. St. P. Col. 1669–1674, nos. 104, 192, 195, 196, 696).

[2] Cal. St. P. Col. 1677–1680, no. 966; Virginia Magazine of History and Biography, vol. xiv, p. 270.

[3] Hartwell, Blair, and Chilton, p. 24; Cal. St. P. Col. 1677–1680, no. 1416; 1696–1697, no. 1320; Cal. St. P. Treas. Papers, 1714–1719, p. 281; Virginia Magazine of History and Biography, vol. xiv, p. 267; vol. xvii, p. 35.

[4] Journal of the Council of Virginia, MS., 1705–1721, pp. 3, 9; J. S. Bassett, ed., The Writings of Colonel William Byrd, introduction, p. 48.

[5] Blathwayt's Journal, vol. ii, p. 57; Cal. St. P. Treas. Papers, 1714–1719, p. 207; Cal. St. P. Col. 1669–1674, no. 696; Spotswood Letters, vol. ii, pp. 152, 159.

grant him leave of absence, as it was necessary for the auditor to get permission from the lords of the treasury when he desired to leave the colony. The auditor was unquestionably a royal appointee, and held his commission under the great seal.[6] He was, after 1680, upon the appointment of the auditor-general of the colonies, the deputy of that official.[7] When the auditorship was established, it was stated that only councillors and those who had long resided in the colony were eligible to this office, and it seems that this principle was generally observed.[8]

For several years the auditor also performed the duties of the receiver-general, but by 1705 it was found advisable to separate these offices.[9] Nicholson told the Board of Trade that the auditor kept all the books and money of his office at his residence, which was not at the capital. He advised that these offices be separated, and both officers be required to live at the seat of government and to keep their records in the capitol. In regard to the conduct of the auditor while serving as receiver-general and the opportunities for fraud and deception, it was stated by an authority in 1698 that the auditor made up his account, and, "for fashion," laid it before the governor and the Council, "but nobody offers to say anything to it, it is by him transmitted to William Blath-

[6] The auditor and the secretary were for many years the only officers besides the governor who held commissions under the great seal (Acts of Privy Council, Col. 1613–1680, no. 1309; Journal of the Board of Trade, vol. iii, p. 75; vol. vi, p. 230; British Museum, King's MSS. no. 205, p. 493; Cal. St. P. Col. 1685–1688, no. 1551; Spotswood Letters, vol. i, p. 165).

[7] Journal of the Council of Virginia, MS., 1705–1721, pp. 3, 265; app., p. 52; 1721–1734, pp. 16, 302; Blathwayt's Journal, vol. i, p. 472; vol. ii, p. 167; British Museum, King's MSS. no. 205, p. 493; Dinwiddie Papers, vol. i, p. 390; Virginia Magazine of History and Biography, vol. iii, p. 122.

[8] Cal. St. P. Col. 1669–1674, no. 195; Virginia Magazine of History and Biography, vol. xiv, p. 270; Jones, p. 77; W. G. and M. N. Stanard, The Colonial Virginia Register, pp. 22, 45, 46, 47. A striking exception to this was, however, furnished in the case of Robert Ayleway, who was appointed by royal commission for life in 1677. He did not come to Virginia, but had Nathaniel Bacon, Sr., and later William Byrd, to serve for him.

[9] Spotswood Letters, vol. i, p. 7; Blathwayt's Journal, vol. ii, pp. 60, 378; Beverley, p. 196; Bassett, introduction, pp. 27, 49; Stanard, pp. 22, 45–47.

wayt."[10] From 1677 to 1691 the auditor, in addition to serving in the capacities just mentioned, performed the duties of the treasurer of the colony.[11]

As the name of the office indicates, the auditor examined all the revenue accounts of the colony, except a few purely local ones under the supervision of the treasurer. Among these accounts were those of the royal collectors and naval officers, the quit-rents, the public claims, the fines and forfeitures. He swore to his accounts before the governor and the Council in April and October, and forwarded them through the auditor-general to the lords of the treasury.[12] The direct and careful supervising of these accounts by the lords of the treasury was shown in a letter from them to the auditor. He was instructed to send "authentic and sufficient vouchers for every particular payment" that was made by the receiver-general, by himself, or by any other person on warrants from the governor. He was to transmit "duplicates or attested copies of all original receipts, acquitances and papers" relating to the revenue.[13] Previous to about 1680 he was required to submit his report to the House of Burgesses before sending it to England, but Governor Culpeper discontinued this custom, thus drawing on himself the disapproval of the most influential men of the colony, who for many years expressed a desire to have the practice resumed.

The auditor not only examined the quit-rent accounts, but also, while serving as receiver-general, retained the money arising from this revenue, and paid it out on the order of the lords of the treasury, sent through the governor.[14] Until 1700 the quit-rents were usually paid in tobacco; after

[10] Hartwell, Blair, and Chilton, p. 59. William Blathwayt was auditor-general of the colonies.

[11] Blathwayt's Journal, vol. ii, p. 66.

[12] Ibid., vol. i, p. 51; vol. ii, p. 167; Journal of the Council of Virginia, MS., 1705–1721, pp. 19, 58, 91; Cal. St. P. Treas. Books and Papers, 1731–1734, pp. 403, 454; Cal. St. P. Treas. Papers, 1714–1719, p. 101.

[13] Blathwayt's Journal, vol. i, p. 171.

[14] Cal. St. P. Treas. Papers, 1714–1719, p. 109; Hartwell, Blair, and Chilton, p. 57; Cal. St. P. Col. 1681–1685, nos. 319, 1760; 1669–1692, no. 1003; 1693–1696, no. 534; 1697–1698, p. 758.

that date they were also paid in money. The auditor was required by the governor and the Council to give directions to the sheriffs, in accordance with the royal instructions, for the sale of the quit-rent tobacco to the highest bidder at the county courts. This method was to supersede the former one of selling by "inch of candle."[15] That there was need for this change is shown by the fact that the quit-rents were on some occasions about 1700 sold privately to the governor and the councillors and to the auditor himself, who bought the most desirable of this tobacco for themselves. The auditor was thus treasurer and seller and buyer of the quit-rent tobacco.[16] He was expected to see that the government was not defrauded of this revenue. As late as the administration of Dinwiddie (1752–1758), the governor was careful to have patents for land taken to the auditor's office, where they were immediately put on the rent-roll, thus making more regular and certain the collection of the quit-rents.[17]

For a few years after the establishment of the office, the auditor received a salary from the Assembly;[18] later, he was paid a salary as a royal official of £100 a year out of the British treasury. His compensation was, however, largely in the form of a fee, which was gradually increased from three to seven and a half per cent of the revenue accounts audited, and amounted to about £400 a year.[19] This fee was again increased to ten per cent by the authority of the lords of the treasury, but by 1767 it was reduced to five per cent.[20] The auditorship was one of the few places of profit in the

[15] Cal. St. P. Col. 1699, p. 387; 1702, no. 895; Journal of the Council of Virginia, MS., 1705–1721, p. 12; Extra Session, December 11, 1723.

[16] Hartwell, Blair, and Chilton, pp. 56, 57; Cal. St. P. Col. 1696–1697, p. 610; Journal of the Board of Trade, vol. x, p. 216.

[17] Dinwiddie Papers, vol. ii, p. 269.

[18] Cal. St. P. Treas. Books and Papers, 1731–1734, no. 201; Cal. St. P. Col. 1669–1674, no. 195.

[19] Blathwayt's Journal, vol. ii, pp. 273, 469; Cal. St. P. Col. 1696–1697, no. 1320; Hartwell, Blair, and Chilton, pp. 57, 61; Virginia Magazine of History and Biography, vol. iii, p. 122.

[20] British Museum, King's MSS. no. 206, p. 249; Sainsbury, 1715–1720, p. 463; Blathwayt, Virginia Papers, MS.

colony.[21] Governor Fauquier estimated in 1763 that the annual income of the office amounted to £800 sterling.[22] The auditor and the secretary were, in fact, the two principal officers in the colony, and in many respects were next in importance to the governor.[23]

Receiver-General.—As has been stated in connection with the auditorship, this office and that of receiver-general were originally combined. In 1705, on account of much criticism of the method of keeping accounts and uneasiness as to the possibility of fraud, the duties of the auditor were divided. On the death that year of William Byrd, the incumbent, Dudley Diggs was appointed auditor, and William Byrd, Jr., receiver-general.[1] The receiver-generalship was a royal appointment, and for many years this official held his commission under the sign manual of the king, or the signatures of the lords of the treasury by command of the king. By 1763 he was one of the few patent officers of the colony, and held his commission under the great seal.[2] The receiver-general gave a bond for £6000 to the lords of the treasury, with either a London merchant or some man of means in Virginia as security, and he was also required to furnish another bond for £6000 to the governor.[3] He obtained permission from the lords of the treasury when he wished to go to England, and submitted to their approval the deputy whom he appointed to serve during his absence.[4] By 1763 he had a regular deputy, who assisted him in the performance of his duties.[5] Those who filled the office of receiver-general were

[21] The secretary and the receiver-general were the other two (Sainsbury, 1706–1714, p. 154).

[22] British Museum, King's MSS. no. 205, p. 493.

[23] Sainsbury, 1625–1715, p. 215.

[1] Blathwayt's Journal, vol. ii, p. 378; Journal of the Council of Virginia, MS., 1705–1721, pp. 3–5, 29; Bassett, introduction, p. 49.

[2] British Museum, King's MSS. no. 205, p. 493; Blathwayt's Journal, vol. ii, p. 403; vol. iii, p. 141; Journal of the Council of Virginia, MS., 1705–1721, pp. 33, 265; Dinwiddie Papers, vol. i, p. 390.

[3] Journal of the Council of Virginia, MS., 1705–1721, app., p. 54; 1721–1734, pp. 16, 301; Blathwayt's Journal, vol. ii, p. 406.

[4] Journal of the Council of Virginia, MS., 1705–1721, p. 359; Journal of the Board of Trade, vol. xxiv, p. 111.

[5] Fauquier to Board of Trade, in British Museum, King's MSS. no. 205, p. 493.

practically all councillors, for four of the five who served from 1705 to 1775 were members of the Council.[6]

The duties of the receiver-general included the receiving of the quit-rents, the revenue arising from the export duty of two shillings per hogshead on tobacco, the one penny per pound on tobacco exported from Virginia to any other English colony in America, the port duty, which was the revenue arising from the fifteen pence per ton on all vessels arriving in the colony, and all funds of the colony not received by the treasurer.[7] He kept an account of the sale of all rights for land, and received all forfeitures and escheats and the fines imposed by the general court and collected by the sheriffs.[8] The money arising from the sale of prize ships passed through his office, and the lords of the treasury required him to furnish an account of ships which had been seized and condemned for illegal trading.[9] He paid out of the revenue of two shillings per hogshead, on the order of the governor in Council, the salaries of the officers of the colony, also those of the auditor-general of the colonies and the solicitor of Virginia affairs, both of whom lived in England.[10] All the public expenses of the colony, except, of course, those paid out of the funds held by the treasurer, were paid out of the funds received in his office.[11] He was instructed to pay out money on warrant from the lords of the treasury or from the governor, but could pay out the quit-rents only on a royal warrant sent either directly to him or to the governor.[12] He of course reported to the lords of the treasury all payments made on the order of the governor.[13] The

[6] Stanard, p. 23.

[7] Hartwell, Blair, and Chilton, pp. 55–62; Journal of the Council of Virginia, MS., 1705–1721, app., p. 2; Beverley, p. 196.

[8] Journal of the Council of Virginia, MS., 1698–1703, pp. 72, 166, 168; 1705–1721, p. 29; 1721–1734, pp. 254, 302, 311; Dinwiddie Papers, vol. i, p. 21.

[9] Journal of the Board of Trade, vol. vi, p. 176; Blathwayt's Journal, vol. i, p. 504; Cal. St. P. Col. 1700, no. 326.

[10] Journal of the Council of Virginia, MS., 1698–1703, pp. 160, 167.

[11] Ibid., 1698–1703, pp. 42, 45.

[12] Ibid., 1705–1721, app., p. 2; Blathwayt's Journal, vol. ii, p. 295.

[13] Cal. St. P. Treas. Books and Papers, 1739–1741, p. 216.

accounts of the revenues and the reports of disbursements forwarded to the lords of the treasury were certified to by the auditor and the governor, and sent by the governor.[14]

In remitting by bills of exchange the funds to be forwarded to England—the quit-rents, which had been paid in current money—the receiver-general was required to allow for the difference between colonial and sterling money. This difference varied, being at one time as much as forty-five per cent, but it was usually from fifteen to twenty-five per cent. The difference between the current money of the colony and bills of exchange was certified to by the Council upon the application of the receiver-general, in order that he might make up his accounts. The Assembly, also, from time to time determined the value of currency money.[15]

The receiver-general was paid for his services at first four per cent, then seven per cent, then five per cent, of the money passing through his office; at first this amounted to about £240 a year.[16] For furnishing on a certain occasion a complete roll of the quit-rents for a period of five years he received by warrant under the royal sign manual a compensation of £150.[17] Near the close of the colonial period,

[14] Cal. St. P. Treas. Books and Papers, 1735–1738, p. 519; 1739–1741, pp. 216, 264; Journal of the Council of Virginia, MS., 1705–1721, pp. 61, 127, 302; Dinwiddie Papers, vol. ii, p. 271; Blathwayt, Virginia Papers, MS.

[15] Journal of the Council of Virginia, MS., 1721–1734, pp. 59, 128, 457; Journal of the House of Burgesses, 1695–1696, p. 10; 1702–1705, p. 99; 1756–1758, p. 524; Hening, vol. iii, p. 502; vol. vi, p. 467; Acts of Privy Council, Col. 1745–1766, p. 390; 1766–1783, p. 384; G. L. Beer, British Colonial Policy, p. 179.

In the seventeenth century and also in the eighteenth century tobacco was used as currency. There were, however, some coins used in the seventeenth century, and by the beginning of the eighteenth there were, in addition to the English coins, Spanish, Portuguese, French, Dutch, Flemish, Mexican, and Peruvian coins in the colony. Inspectors of tobacco issued notes which served as currency. After 1755 paper money (treasury notes) was issued by the colony. In 1773 copper coins were struck off at the royal mint in England especially for use in Virginia.

[16] Blathwayt's Journal, vol. ii, p. 542; Dinwiddie Papers, vol. i, p. 390; Blathwayt, Virginia Papers, MS.

[17] Cal. St. P. Treas. Books and Papers, 1731–1734, p. 536.

in 1763, the annual income of this office was estimated by Governor Fauquier at £800 sterling.[18]

Collectors of the Duty on Skins and Furs.—When William and Mary College was chartered in 1691, the Assembly imposed on skins and furs exported a duty which was appropriated to the support of that institution. The collectors of this duty were appointed by the governor; they accounted with the college, and received six per cent of this revenue for their services. They cooperated with the naval officers, who had charge of clearing ships, in order to guard against evasion of this duty.[1] When fraud was suspected, a collector was authorized to search a house or a ship for concealed skins or furs, and, with the assistance of the sheriff or constable, to seize them. One half was to be given to the college and the other half to the informer. Later on, the collector became entitled to the latter half. By 1734, on account of the opportunity for evasion of the duty on the frontier, justices of the peace, sheriffs, and constables were empowered to seize skins and furs in possession of travelers near the frontier, unless the owners could prove that they were inhabitants of the colony and would also take an oath not to evade the duty should they decide to export. By 1759, however, the duty was evaded, especially by "pedlars" on the frontier, and a law was passed by the Assembly requiring every "pedlar" or trader to obtain a license from a collector "residing near the frontier." In addition to the collectors at the ports, there were thus, by 1759, collectors of this revenue stationed on the frontier. These additional collectors accounted with the college and received ten per cent for their services. They were empowered, in addition to granting licenses to traders, to take a bond of £20, with security, from each of them, to insure compliance with the laws regarding this duty.[2]

[18] Fauquier to Board of Trade, in British Museum, King's MSS. no. 205, p. 493.

[1] Hening, vol. iii, pp. 63, 123, 356; vol. iv, p. 431; vol. vi, p. 91; vol. viii, p. 142.

[2] Ibid., vol. vii, p. 283. Fees for license: £3 for the college, 20s. for the governor, and 20s. for the collector

Collectors of the Duty on Liquors.—The collectors of the duty on imported liquors were appointed in 1691 by the governor to collect this duty from merchants or others receiving spirituous liquors, wines, or beer. They accounted twice a year, April and October, with the treasurer of the colony, who reported to the Assembly. At first they were allowed ten per cent for their services, but in 1699 this was reduced to six per cent. A collector in each of the six revenue districts cooperated with the royal collectors and naval officers there in seeing that no ship was permitted to land liquors until it had been duly registered. They were empowered to go on board a ship and seize any liquors on which the duty had not been paid, and to take forcible possession of any such liquors if landed and concealed.[1] By 1736, on account of the evasion of this duty by the importing of liquors by land from the adjacent colonies, the collectors were authorized by the Assembly to collect the same duty on importations by land. This seems to have been done with the assistance of deputies, and was evidently effective, as no further reference to this matter is found in the acts of Assembly.[2]

A master of a ship or an importer making a false entry as to liquors was fined £100. A collector who connived at such fraud or accepted a bribe was fined £100, and was debarred from holding any office connected with the customs. Any one who should bribe a collector was also to be fined £100. The granting to William and Mary College of a part of the revenue arising from the duty on liquors did not affect the relation of the collectors to it.

Collectors of the Duty on Slaves.—From 1699 to 1738 the collectors of the duty on slaves were appointed by the governor; they accounted with the treasurer of the colony, who in turn reported to the Assembly. These collectors were allowed at first six per cent, later ten per cent, for their services. When the duty was changed in 1732 to a per-

[1] Hening, vol. iii, pp. 23, 88, 129, 189, 229; vol. iv, pp. 144, 469; vol. v, p. 310; vol. vii, p. 265.
[2] Ibid., vol. iv, pp. 146, 470.

centage on the purchase price of each slave, the importer was required to pay the duty to the collector within forty days; if he failed to do this, he forfeited £5 for every slave on whom the duty had not been paid. A shipmaster making a false entry as to slaves imported was fined £100, and a collector who accepted a bribe and the one who offered it were each fined £100.[1] By 1738 every importer of slaves was constituted a collector, and the regular collectors were thus superseded. In most cases the importation of slaves was by water, but by this time some were brought into the colony by land, and those receiving them were of course required to pay the duty.[2] Should a person not a resident of the colony wish to obtain slaves to sell, he was required, whether they were imported by water or by land, to pay the duty to the naval officer, who accounted with the treasurer. Later, however, the seller of slaves was also empowered to receive the duty from non-residents, and to account with the treasurer.[3] As the purchaser within the colony was allowed forty (later thirty) days in which to make payment, the seller was required to furnish the treasurer with an account of each sale, together with the name of the purchaser and the price of the slave. If the seller took a promissory note, this was also handed to the treasurer, who thereupon informed the sheriff of the county in which the sale occurred, and he collected the duty. Thus by 1752 the seller, the treasurer, and the sheriff had really taken the place of the former collectors. The sheriffs accounted annually with the treasurer for the duty and received six per cent for their services. If the purchaser so desired, he might pay the seller, who accounted with the treasurer and received six per cent for his services. By 1759 it was found necessary to require every importer of slaves from the West Indies, Maryland, Carolina, or any other American colony to take an oath before the clerk of the county court of his county as to the slaves disposed of,

[1] Hening, vol. iii, pp. 193, 233, 346, 492; vol. iv, pp. 317, 472; vol. v, p. 28; vol. vi, pp. 218, 419, 466; vol. vii, p. 81; vol. viii, p. 532.
[2] Ibid., vol. v, p. 28.
[3] Ibid., vol. vi, p. 217.

and the clerk furnished the treasurer and the sheriff with this information.[4]

Collectors of the Duty on Servants.—The duty on servants imported, laid in 1699 but not mentioned in the acts of Assembly after 1710, was received by collectors appointed by the governor. These officers were paid six per cent for their services, were stationed in the six revenue districts of the colony, and cooperated with the naval officers in preventing the evasion of the duty when ships landed. They accounted with the treasurer.[1]

The duties on liquors, on slaves (until 1738), and on servants (until discontinued) were received by one collector only in each of the six revenue districts of the colony, and not by three collectors. The methods of collecting these revenues have been discussed separately in order to make clear the changes which took place.[2]

Treasurer.—The office of treasurer was one of the very earliest in the colony. Before 1624 the treasurer was appointed by the London Company, and from 1624 to 1691 by the king, his commission bearing the royal sign manual.[1] From April, 1691, he was appointed by the Assembly.[2] In case of emergency, however, the governor could make a temporary appointment until the next meeting of the Assembly.[3] Before 1699 the treasurer was usually a member of the Council, but after that date his interests were with the burgesses. After 1691 he was practically the agent of the House of Burgesses, and the representatives of the people

[4] Hening, vol. vii, p. 338.

[1] Ibid., vol. iii, pp. 193, 197, 346, 492; Journal of the House of Burgesses, 1702–1705, pp. 59, 120.

[2] Journal of the House of Burgesses, 1705–1706, p. 160; 1710–1712, pp. 270, 284; 1712–1714, p. 38.

[1] Cal. St. P. Col. 1675–1676, no. 346; 1677–1680, nos. 320, 377, 738; Virginia Magazine of History and Biography, vol. xiv, p. 267; Stanard, p. 7.

[2] Hening, vol. iii, p. 92; vol. v, p. 64; vol. viii, p. 211; British Museum, King's MSS. no. 205, p. 509; Cal. St. P. Col. 1689–1692, no. 2284; Stanard, pp. 42, 43, 45.

[3] Hening, vol. iii, p. 198; vol. vi, p. 196; vol. viii, p. 212.

were very jealous of keeping entire control of this office. He was independent of the auditor and the receiver-general, who were appointees of the crown. For a period of fourteen years (1677–1691), however, the office of treasurer was, from motives of economy, united by the governor and the Council with that of the auditor.[4] In the early part of the seventeenth century, and even as late as 1664, the duties afterwards assigned the receiver-general, such as receiving quit-rents and other royal fees and profits, were performed by the treasurer in addition to the usual services rendered by him.[5] From 1691 he was the appointee of the House of Burgesses, and for a period of sixty-seven years (1699–1766) the duties of the treasurer were performed by the speaker of the House.[6]

This close relation between the House of Burgesses and the treasurer resembled somewhat the position of the English chancellor of the exchequer in the House of Commons. The combination proved a failure, and upon the death in 1766 of John Robinson, who had served for a period of twenty-eight years, the offices were separated.[7] The House of Burgesses, on account of the opportunity for fraud afforded by the union of these offices, decided to separate them, but was not forced to do so by the British government. Governor Dinwiddie complained of this dual office, but nothing seems to have been done to compel the House to make the change.[8]

[4] This was during the period of royalist reaction, after the Cromwellian period (Blathwayt's Journal, vol. ii, p. 66; Hartwell, Blair, and Chilton, p. 61).

[5] Hening, vol. ii, pp. 31, 83, 99.

[6] Ibid., vol. iii, pp. 197, 199, 476, 481, 495; vol. iv, pp. 135, 142, 150, 433; vol. v, pp. 64, 173; vol. vi, p. 248; vol. vii, p. 466; vol. viii, p. 210.

[7] This was after the administrators of his estate had turned over to his successor £5607. 3s. 11d. due by him on the revenue from the duty on liquors and slaves, and £2500 of money appropriated for the Indian trade. As there were no banks in which to deposit the public funds, it was customary for the treasurer to lend the money to individuals. Robinson made bad loans to personal and political friends, and this seriously involved his estate.

[8] When the House sent Peyton Randolph to England in 1754 to protest against the pistole fee imposed by Dinwiddie, and when it granted him £2500 for his services and delegated him to appoint a

The usual duties of the treasurer were to receive the revenues arising from the duties on liquors, servants, and slaves imported, from the public levy, and from any special levy raised by act of Assembly, and to borrow money on the authority of that body.[9] Before 1691 he was dependent upon royal order in disposing of the funds entrusted to him, but after that date he accounted to the Assembly for all money received by him, and paid it out by order of that body or by warrant issued by the governor. His account, after being approved by the Assembly and signed by the governor, was sent to the auditor-general of the colonies.[10] It was thus the policy of the British government to supervise the whole revenue system of the colony, although the funds handled by the treasurer were considered to belong to the province, and to be, therefore, not under direct royal control. He was empowered by the Assembly to emit treasury notes on special occasions, such as the preparation for the French and Indian War, when extra funds were needed.[11] He was directed to prosecute any one refusing to pay the duties usually received by him, and to force payment of the duties on liquors and slaves by compounding the penalties inflicted for refusal or neglect.[12]

An act of Assembly of November, 1645, provided that the quit-rents were to be applied first to the payment of the treasurer's salary of £500 a year, the surplus to be disposed of by the Assembly.[13] This was done with the approval of the British government, as the treasurer was then a royal official. After 1691, when the treasurer was appointed by

regular agent for them in England, with an annual salary of £200, the treasurer-speaker agreed to pay these amounts out of the funds in his hands, notwithstanding the strong protest of Dinwiddie and the Council (Dinwiddie Papers, vol. i, p. 160).

[9] Hening, vol. iii, pp. 92, 495; vol. iv, 135, 148, 433; vol. v, 173; vol. vi, 195, 218; vol. vii, 466; Beverley, p. 197.

[10] Hening, vol. iii, p. 495; vol. vi, p. 195; Calendar of Virginia State Papers, vol. i, pp. 30, 74, 113; Dinwiddie Papers, vol. ii, pp. 490, 591; Cal. St. P. Col. 1677–1680, nos. 320, 332, 737; Blathwayt, Virginia Papers, MS.

[11] Hening, vol. vi, pp. 467, 528.

[12] Ibid., vol. iv, p. 473; vol. v, p. 336.

[13] Ibid., vol. i, p. 306.

the House of Burgesses, he was paid six per cent on the money passing through his office. This percentage was later reduced to five. By 1734 he was also being paid £50 a year, which was gradually increased to £150, for auditing and settling the accounts of the inspectors of tobacco. He was required to furnish a bond of £5000 sterling, which was by degrees raised to £100,000.[14] The governor was to state his approval of the security furnished by the treasurer and to administer the oath of office to him.

There was little in common between the office of lord high treasurer and that of treasurer of Virginia. Both officials, of course, were custodians of public funds, but as far as the administration of the two offices was concerned, there was not much similarity, except that previous to 1691 the treasurer of Virginia, like the lords commissioners for executing the office of lord high treasurer, was appointed by the king.[15]

Inspectors of Tobacco.—The cultivation of tobacco was the principal occupation of the colonists, and notwithstanding the attempts of the British government to divert the attention of some of them from this to other products, tobacco continued to be raised.[1] In 1622, 60,000 pounds of tobacco were shipped to England;[2] by about 1700, 40,000 hogsheads containing 27,200,000 pounds were exported from Virginia every year,[3] and in 1743 the amount exported was 35,000 hogsheads. It was estimated that in 1747 Virginia and Maryland together exported 70,000 hogsheads.[4] Warehouses, established by act of Assembly for the storage of all tobacco, whether for sale, for monetary purposes, or for export, were first built in 1632, and were always located conveniently to the wharves. They were

[14] Hening, vol. iii, pp. 92, 476; vol. iv, pp. 135, 433; vol. v, pp. 64, 173; vol. vi, pp. 195, 248; vol. vii, pp. 33, 242, 467; vol. viii, p. 212.

[15] Sir W. R. Anson, The Law and Custom of the Constitution, pp. 163–164.

[1] Bruce, Economic History of Virginia, vol. ii, p. 413; Andrews, Colonial Self-Government, p. 317.

[2] Bruce, Economic History of Virginia, vol. i, p. 263.

[3] Journal of the Council of Virginia, MS., 1721–1734, p. 84.

[4] C. O. 5: 5, 202; C. Campbell, History of the Colony and Ancient Dominion of Virginia, p. 444.

privately owned, but were maintained at the public expense, the rent of them ranging from £5 to £50 a year. In 1742, in the case of most of them, the rent was changed to eight pence on every hogshead of tobacco. In 1769 this was raised to ten pence.[5]

The inspectors of the tobacco which was brought to these public warehouses were at first members of the Council, who were assisted by the commissioners of monthly courts, but later were appointees of the governor.[6] By 1738 the county courts of the counties in which public warehouses were located recommended annually four suitable persons, from whom were selected two for each warehouse. The recommendation by the county court was not essential, for an appointment might be made by the governor without it.[7] There were usually two inspectors for each warehouse; in 1732 there were altogether seventy-one warehouses and one hundred and thirty-three inspectors, increased by 1765 to ninety-eight warehouses and one hundred and sixty inspectors.[8] By 1761 "additional" inspectors were appointed, who were to serve only when the two regular inspectors did not agree as to the quality of tobacco, or when one of them was absent, or when they brought their own tobacco for inspection.[9] The duties of the inspectors were to break open, "view and examine" all hogsheads of tobacco, to see if the tobacco was in good condition and "merchantable," to weigh it, and to stamp the hogshead.[10] They collected the special tax of two shillings on every hogshead of

[5] Hening, vol. i, p. 204; vol. iv, pp. 254, 382, 479; vol. v, pp. 14, 145; vol. vi, pp. 177, 223, 352; vol. vii, pp. 245, 532; vol. viii, pp. 80, 324; Journal of the Council of Virginia, MS., 1721–1734, pp. 449, 451; Webb, p. 330.

[6] Hening, vol. i, p. 211; vol. iv, p. 251.

[7] Journal of the Council of Virginia, MS., 1721–1734, pp. 408, 471; Hening, vol. v, pp. 10, 11, 129; vol. vi, p. 159; vol. viii, p. 86; Calendar of Virginia State Papers, vol. i, p. 233; Warwick County, Court Minutes, 39.

[8] Hening, vol. iv, pp. 266, 334, 382; vol. v, p. 144; vol. vi, p. 175; vol. viii, p. 97; Journal of the Council of Virginia, MS., 1721–1734, p. 440.

[9] Hening, vol. vii, p. 387; vol. viii, pp. 87, 89, 234.

[10] Ibid., vol. iv, p. 251; vol. vi, p. 162.

tobacco received at their warehouses, which was imposed at the time of the French and Indian War.[11] They were required to take an oath for the faithful performance of these duties, and to furnish the governor with a bond of £1000. This was reduced in 1742 to £200, but was increased in 1748 to £500.[12]

The salary of the inspectors was at first small, but from about 1680 to 1732 each received £60 a year. After 1732 it ranged from £25 to £70 a year, and was specified by act of Assembly for the several warehouses according to their importance.[13] After deducting their own salary, the rent of the warehouse, and incidental expenses, inspectors accounted annually with the treasurer, by whom the account was reported to the Assembly, for the inspection fee of five shillings paid on every hogshead by the person to whom it was delivered. They reported to the county court the disposition of all tobacco committed to their custody, and also made an annual report to the commissioners of the customs of all tobacco inspected, its disposal, if it was exported, by what ship, and by what naval officer it was despatched.[14]

Any one wishing to pay any public or private debt could get from the inspectors notes to the value of his tobacco in the warehouse. These notes, known as "crop notes" and "transfer notes," were used as legal tender. They were usually current only in the county where they were issued, but passed occasionally in an adjacent county provided the counties were not separated by a very wide river. They were payable on demand by the inspectors who signed them,

[11] Hening, vol. vii, p. 333; vol. viii, p. 110. This was in addition to the duty of two shillings on every hogshead, paid to the royal collectors at the ports.

[12] Ibid., vol. iv, p. 261; vol. v, p. 130; vol. vi, p. 161; vol. viii, p. 88.

[13] Ibid., vol. iv, pp. 262, 334, 385; vol. v, pp. 144, 325; vol. vi, pp. 175, 352, 473; vol. vii, p. 532; vol. viii, pp. 97, 323, 508. In 1755 and in 1758, on account of the small tobacco crops, the inspectors received instead of their usual salaries three shillings a hogshead on "crop tobacco," and five shillings on "transfer tobacco" (ibid., vol. vi, p. 567; vol. vii, p. 244).

[14] Ibid., vol. iv, pp. 252, 260; vol. v, pp. 125, 158; vol. vi, pp. 155, 190, 224; vol. viii, pp. 70, 82, 95, 324.

within one year, after which time they were not legal tender.[15]

Inspectors while in office and for two years afterwards were ineligible to membership in the House of Burgesses, and could take no part in elections, under a penalty of £50. The reason for this is indicated in the preamble of the law passed in 1736: "Whereas divers inspectors have busied themselves in the election of burgesses, and used the power of their offices, in influencing such elections, as well for procuring themselves, as others, to be elected, to the hindrance of the freedom of voting," and so on.[16] In the effort to prevent fraud on the part of inspectors, it was specified by an act of Assembly in 1738 that no inspector should be a collector of quit-rents or of any public, county, or parish levies, or of any officers' fees.[17] This law was repealed in 1752, but reenacted in 1765.[18] That the colonists sometimes purchased this office may be inferred from the act of Assembly, passed in 1748, to prevent the buying or selling of the office of inspector, and fixing the penalty at £100 fine and ineligibility to the office.[19] It seems that it was necessary further to check the tendency toward fraud by enacting a law prohibiting an inspector from accepting any gift or gratuity other than his salary, under a penalty of £50. It was also provided that no inspector should buy, sell, or exchange any tobacco in his warehouse. In 1742 justices of the peace were empowered to visit warehouses to ascertain if the inspectors were faithfully discharging their duty, and to report any irregularity to the governor.[20]

That some planters evaded the law and disposed of their tobacco without having brought it to the public warehouse

[15] Hening, vol. iv, pp. 251, 254, 386; vol. v, pp. 133–138; vol. vi, pp. 163, 168, 256, 475; vol. viii, pp. 90–104; Webb, p. 336. First mentioned in acts of Assembly of May, 1730.

[16] Hening, vol. iv, p. 481; vol. v, p. 153; vol. vi, p. 185; vol. vii, p. 529; vol. viii, pp. 95, 316.

[17] Ibid., vol. v, pp. 11, 153; vol. vi, p. 185.

[18] Ibid., vol. vi, p. 226; vol. viii, p. 95.

[19] Ibid., vol. vi, p. 160; vol. viii, p. 87.

[20] Ibid., vol. iv, p. 263; vol. v, pp. 154, 158; vol. vi, pp. 160, 185; vol. viii, p. 95.

is evident from a law passed in 1738 requiring inspectors, sheriffs, and constables to take an oath in the county court to report to the justices of the peace all cases of such violation, or of tobacco carried to Maryland or North Carolina without a permit.[21] The master of every ship was required to take an oath before a naval officer that he would not permit any uninspected tobacco to be taken on board, under penalty of a fine of £20 and forfeiture of the tobacco. He was to furnish the naval officer with two manifests of all tobacco on board, one of which was annexed to the clearance certificate to be delivered by the master of the ship to the customs official at his destination, and the other was sent to the customs official by the naval officer.[22]

Pilots.—The pilots of the ships on the larger rivers and Chesapeake Bay were appointed by the governor.[1] The act of Assembly of 1661 establishing a system of pilots was from time to time reenacted for periods of from three to seven years, and the governor was empowered to make appointments. By 1762 the county court of each of the maritime counties had been empowered to name three men, who examined all persons applying for positions as pilots and made the appointment.[2] The penalty for acting as pilot without a commission was a fine of £10 for the first offense, increased to £20 and £40 for second and third offenses.[3]

The duties of the pilots were to keep themselves in readiness to render the necessary aid in piloting ships on the rivers and the bay, and to provide beacons. For the latter service they were paid by the Assembly. For conducting a merchant vessel the pilot was paid the specified fees by the master of the ship, but in case of ships of war or other vessels of the British government, he applied to the Council

[21] Hening, vol. v, pp. 13, 151; vol. vi, p. 183; vol. viii, p. 75.
[22] Ibid., vol. v, p. 141; vol. vi, p. 157; vol. viii, p. 72.
[1] Journal of the Council of Virginia, MS., 1692–1693, p. 139; 1705–1721, p. 100; Cal. St. P. Col. 1689–1692, no. 1845; 1693–1696, no. 21.
[2] Hening, vol. ii, p. 35; vol. vi, p. 490; vol. vii, p. 580; vol. viii, pp. 197, 353, 542.
[3] Ibid., vol. vi, pp. 490–493; vol. vii, p. 581.

for compensation.[4] The fees to be charged were specified by act of Assembly for every stretch of the rivers and the bay where guides were needed.[5] The services rendered by the pilots were recognized as quite valuable, especially those in connection with the merchant vessels, which were closely related to the revenue system of the colony.[6]

Postmaster.—Before 1692, postal affairs in America were left to the colonies themselves, but with very unsatisfactory results. On February 17, 1692, Thomas Neal was authorized by letters patent under the great seal to have charge for twenty-one years of the administration of the postal affairs in all the colonies on the mainland of North America and the adjacent islands. He did not personally perform the duties of this office, but nominated as his deputy Andrew Hamilton of East Jersey, who was commissioned by the postmaster-general of England in pursuance of a royal order. Andrew Hamilton commissioned Peter Heyman to serve as his deputy in Maryland and Virginia. Heyman presented his commission to the governor and Council of Virginia, whereupon a proclamation was issued to make known the royal pleasure and to assure Heyman of the cooperation of the colony.[1] The Council, with the House, passed an act[2] which acknowledged that the act of Parliament establishing the post-office was to be enforced in the colony, but it was not enforced for several years. There was objection to the royal postal system in the colony, and it was not until 1718 that the post-office was actually established in Virginia. Spotswood in a letter to the Board of Trade

[4] Journal of the Council of Virginia, MS., Extra Session, October 23, 1722.

[5] Hening, vol. ii, p. 35; vol. vi, p. 490; vol. vii, p. 580. From Cape Henry or Lynnhaven Bay to Hampton Roads or Sewell's Point, £1; Cape Henry to Smith's Point on Potomac River, £5. Other points on the bay, and on the James, York, Rappahannock, and Potomac Rivers are also mentioned, with the fees to be charged.

[6] Journal of the Council of Virginia, MS., 1705–1721, p. 110.

[1] Ibid., 1692–1693, p. 135; Sainsbury, 1691–1697, pp. 112, 147; Virginia Gazette, April 21–28, 1738.

[2] Hening, vol. ii, p. 112.

of June 24, 1718, said: "The people were made to believe that the Parliament could not lay any tax (for so they call the rates of postage) here, without the consent of the General Assembly." He also referred to the rates of postage as "this branch of the king's revenue."[3] One of the declared purposes of the new postal law of 1710, passed by Parliament, was to raise a war revenue, and a weekly payment of £700 had to be made to the royal treasury. The people of New England did not object to this regulation,[4] but the Virginians held that Parliament could not thus tax them without their consent. It seems, however, that this opposition gradually declined, for after 1718 they apparently raised no objection to the postal system on this ground.

The instructions to the governor informing him of the appointment of Neal stated that letters and parcels were to be transmitted "under such rates and sums of money as the planters shall agree to give, or as shall be proportionable to the rates for the carriage of letters ascertained in the act of Parliament for erecting and establishing a post office."[5] In March, 1692/3, the Virginia Assembly fixed the rates of postage; these became effective as soon as the colony submitted to the postal system, which was about 1718.[6] Mer-

[3] Spotswood Letters, vol. ii, p. 280.
[4] E. B. Greene, Provincial America, p. 41.
[5] Journal of the Council of Virginia, MS., 1692–1693, p. 135.
[6] Hening, vol. iii, p. 112; Regulations of the Colonial Post Office, MS.

Letter of one sheet, distance not over 80 miles	3d.
" " two sheets, " " " "	6d.
" " one sheet, " over " "	4d.
" " two sheets, " " " "	9d.
Every additional sheet for any distance	5d.
Writs, deeds, etc., per ounce, not over 80 miles	12d.
" " " " " over 80 miles	18d.

The rates were later increased as follows:—

Letter of one sheet, distance not over 60 miles	4d.
" " two sheets, " " " " "	8d.
" " three sheets, " " " " "	1s.
" " one sheet, " " " 100 "	6d.
" " two sheets, " " " " "	1s.
" " three sheets, " " " " "	1s. 6d.

chants' accounts, bills of lading, and bills of exchange were considered double letters, but this system of rates did not prevent merchants from sending letters by shipmasters. The official letters of the colony were, of course, exempted from postage. Writs of courts and letters which the writers preferred to despatch privately did not have to be sent through the post-office.

When the post-office was in actual operation in the colony, the irregularities were so pronounced that the Assembly passed an act complaining of them. It was charged that the postmaster, knowing that the post-office was at a great distance from many people, had taken possession of letters from masters of ships and kept them for several months. The commission to Neal had specified that he or his deputy should establish at Neal's expense post-offices in each county, but this was not done. It was also charged that the postmaster took from ships other letters, intended to have been delivered directly to the addressees and not to have passed through the post-office, and not only required postage for them, but also opened them and in some cases took money from them. The Assembly sought to remedy these irregularities by ordering masters of ships to furnish to the postmaster a list of letters, giving the address of each, to serve as a guarantee of their safe delivery. An authority on conditions in the colony, writing in 1724, said: "The last thing I shall mention with regard to the advantage of trade in Virginia, is the absolute necessity of a better regulation of the post office there, for the safe and quicker conveyance of letters."[7] In 1738 Ex-Governor Spotswood, then

From New York (main office in America) to Williamsburg (main office in Virginia):—

Letter of one sheet	1s. 3d.
" " two sheets	2s. 6d.
" " three sheets	3s. 9d.

From New York to London:—

Letter of one sheet	1s.
" " two sheets	2s.
" " three sheets	3s.

[7] Jones, p. 150.

postmaster-general of the American colonies, improved the system by the use of stages. He arranged the longer routes in relays, so that one postman did not travel the whole distance, but was relieved at a certain point. This plan was adopted on the route between Williamsburg, Virginia, and Philadelphia. The stage route between Williamsburg, Virginia, and Edenton, North Carolina, furnished a monthly mail service.[8]

In addition to the usual duties of the postal service, the postmaster was to have been given the general supervision of the ferries.[9] The governor, on July 24, 1695, in calling the attention of the Council to the post-office, stated that it had not been put on a firm basis in the colony, nor had the ferries, which were vested in the postmaster. Hening's statutes covering the period from 1692 to 1775 show, however, that the ferries were established by the Assembly, that the fees were also fixed by this body, and that the ferry keepers were appointed by the Assembly and later by the county court.[10] Thus the royal power, represented by the postmaster, did not extend, as was evidently intended, to the ferries. The postal system of the colony, on the other hand, was under royal supervision, and the postmaster-general in England sent from time to time, in addition to the instructions to his deputy in the colony, certain directions to the governor, by whom reports were made regarding postal affairs to the lords of the treasury.[11]

English Merchants.—The policy adopted by Charles II in regard to the colonies was largely influenced by the merchants of London, who desired the cooperation of the government in their plans to profit by trade with America. Martin Noell and Thomas Povey, two wealthy and in-

[8] Virginia Gazette, April 21–28, 1738.
[9] Cal. St. P. Col. 1693–1696, no. 1975; Sainsbury, 1691–1697, p. 147.
[10] Hening, vols. iii–viii. In 1705 there were 50 ferries, and in 1748 there were 110.
[11] Cal. St. P. Treas. Papers, 1697–1701, pp. 289, 513; Sainsbury, vol. iii, p. 776; Journal of the House of Burgesses, 1702–1705, pp. 21, 52, 72.

fluential London dealers, controlled a group who about 1660 and later endeavored to monopolize the trade with America and the West Indies, and exerted no small influence over colonial affairs.[1] Merchants were frequently in attendance at the meetings of the Board of Trade, and had much power, not only in regard to appointments, but also as to many matters of concern to the colony.[2] In 1752 they objected to the proposed lighthouse at Cape Henry, on account of the tax on ships which would be levied to pay for it. The act of the Virginia Assembly for this purpose was repealed by order of the king, and it was not until 1772 that the lighthouse was established.[3] Since certain dealers shipped liquor and slaves to the colony, it was but natural that they should petition the Board of Trade against the duties imposed in Virginia on these imports.[4] The influence of the merchants was recognized by certain men in the colony who desired endorsement by them of their petitions to the Board of Trade.[5] By means of bills of exchange on London merchants the governor paid the solicitor of Virginia affairs in London, and discharged other public and private obligations.[6]

Micajah Perry, another London merchant, is a striking example of the influence which the English traders exerted in the affairs of the colony. He was at one time solicitor of affairs for Virginia and Maryland.[7] Later, when not serving in this capacity, he was instructed by the receiver-general, upon an order of the Council, to reimburse the solicitor of Virginia affairs for expenditures in the interest of the colony, and to "advance, from time to time, what he shall hereafter have occasion for in his negotiations."[8]

[1] C. M. Andrews, "British Committees, Commissions, and Councils of Trade and Plantations," in Johns Hopkins University Studies, ser. xxvi, nos. 1–3, pp. 49–55.
[2] Journal of the Board of Trade, vol. xix, pp. 277, 394; vol. xxx, pp. 356, 468.
[3] Ibid., vol. lxvii, p. 3; vol. lxviii, p. 190; Hening, vol. viii, p. 539.
[4] Journal of the Board of Trade, vol. xxxiv, p. 2.
[5] Ibid., vol. xlii, p. 73.
[6] Dinwiddie Papers, vol. i, p. 252; vol. ii, pp. 50, 277.
[7] Cal. St. P. Col. 1696–1697, no. 1157; 1701, nos. 184, 766.
[8] Journal of the Council of Virginia, MS., 1705–1721, p. 117.

He recommended prospective councillors to the Board of Trade, and was frequently summoned by that body to give his opinion on laws of Virginia affecting trade. He furnished the colony with certain stores, presented to the commissioners of the prize office the request of the agent of prizes in Virginia for special compensation, and for service rendered the colony was paid in bills of exchange drawn by the governor.[9] He was on the bond of William Byrd, the receiver-general, for £10,000, and later on that of another receiver-general, John Grymes, for £6000.[10] He used his influence with the auditor-general of the revenues to have Philip Ludwell appointed auditor of Virginia.[11] He and his brother Richard offered a petition in behalf of William Byrd, the receiver-general, for the renewal of his appointment.[12] He kept in constant communication with William Byrd, on certain occasions paid money into the exchequer on instructions from him,[13] and once petitioned the lords of the treasury for an increase of Byrd's salary from four to five per cent.[14] In 1705 the receiver-general of Virginia, by order of Council, remitted to Micajah Perry and Company a bill of exchange for £1669, which was the amount of the quit-rents for 1704.[15] He had a brother who was a merchant in York County, Virginia, and a nephew who was a merchant in Charles City County.[16] His interest in colonial affairs was not confined to Virginia, and on one occasion he furnished the colony of New York with £8000.[17] That he had much influence with British officials, and played

[9] Journal of the Council of Virginia, p. 36; Journal of the Board of Trade, vol. xii, p. 147; Cal. St. P. Col. 1699, no. 1050; Virginia Magazine of History and Biography, vol. iii, p. 232.

[10] Cal. St. P. Treas. Books and Papers, 1729–1730, no. 666; Blathwayt's Journal, vol. ii, p. 360; Journal of the Council of Virginia, MS., 1705–1721, app., p. 54.

[11] Virginia Magazine of History and Biography, vol. iv, pp. 15, 16, 20.

[12] Cal. St. P. Treas. Papers, 1714–1719, p. 91.

[13] Cal. St. P. Treas. Papers, 1708–1714, p. 151.

[14] Blathwayt's Journal, vol. ii, p. 541.

[15] Virginia Magazine of History and Biography, vol. xvi, p. 73.

[16] William and Mary College Quarterly, vol. xvii, pp. 264, 265.

[17] Cal. St. P. Treas. Papers, 1708–1714, p. 151.

an important part in the affairs of the colony, is thus quite apparent.

Certain merchants occupied in some instances an intermediate position between the governor and the British authorities. Regarding supplies of various kinds furnished by Dinwiddie to the military company ordered to Virginia by the British government, Dinwiddie wrote to Messrs. J. and C. Hanbury, London merchants, as follows: "I must beg you to apply to the secretary of state and the secretary of war, to qualify me to draw for reimbursement."[18] The next year, 1755, in a letter to the secretary of state he said: "Agreeable and in obedience to his majesty's commands, I have transmitted my warrant to the paymaster general of the army, for £2000, payable to Mr. J. Hanbury, from the revenue of two shillings per hogshead on tobacco."[19] On other occasions the same merchant transacted business for Dinwiddie. The following incident will help to show the several governmental services rendered. In 1754 Dinwiddie wrote to the secretary of the Board of Admiralty: "I desire you will send me thirty passes, and Mr. John Hanbury will pay you for those you last sent me."[20] A letter to the Earl of Grenville, the proprietor of North Carolina, regarding a sum of money forwarded to him by his agent in North Carolina through Dinwiddie, makes this statement: "I enclose your lordship my own draft on Messrs. J. and C. Hanbury for £429."[21]

The British government thus recognized the important part which the merchants had in the development of the colonial trade, and also in the actual administration of affairs. A striking example of the encouragement given by it to these men is shown in the clause in the instructions to the governors of Virginia from Culpeper (1682) to Dunmore (1771) directing them to render assistance to mer-

[18] Dinwiddie Papers, vol. i, pp. 252, 337; vol. ii, p. 271. He was reimbursed out of the two shillings per hogshead revenue the £1040 which he had expended.
[19] Ibid., vol. ii, p. 50.
[20] Ibid., vol. i, p. 105.
[21] Ibid., p. 136.

chants, and especially to the Royal African Company of England. This company was encouraged by the British government to furnish regularly a supply of "merchantable negroes" to Virginia, at "moderate rates." The king's dividend in this company was £322. 10s. a year.[22] The governor was ordered to prevent any trading between Virginia and the part of Africa under the jurisdiction of that company, and to report annually the number of negroes brought in.

The British government further endeavored to protect this and other companies by a special clause in the instructions to the governor (Earl of Albemarle) in 1738, regarding the courts of the colony. It stated that owing to the frequent adjournment of the courts, the Royal African Company and others were prevented from recovering debts due them. The governor was to see that this irregularity was not repeated, and also to refuse to give his assent to any act of the Assembly imposing a duty on negroes imported into the colony, to the "great discouragement of merchants trading to Africa." Notwithstanding the unquestionable support of the Royal African Company by the British government, this instruction was not strictly executed, for the British government approved certain acts for this purpose. The preamble of these acts, however, specified that the duty was for "lessening the levy by poll," for "building the capitol," for paying the debt incurred by the French and Indian War, and for "other public charges." The revenue from this duty was thus appropriated to the support of the government, which fact no doubt accounted for the approval of the British authorities. The real motive of the colonists in laying a duty on slaves was to prevent the increasing importation of them. In addition, as late as 1772 the burgesses requested the king that for the good of the colony the slave trade, long considered a "trade of great inhumanity," might be abolished. They referred to the merchants as

[22] British Museum, Add. MSS. no. 10119, f. 216. This was for the period 1685–1689. The dividend was no doubt continued.

follows: "We are sensible that some of your majesty's subjects in Great Britain may reap emoluments from this sort of traffic, but when we consider that it greatly retards the settlement of the colonies with more useful inhabitants, and may in time have the most destructive influence, we presume to hope that the interest of the few will be disregarded when placed in competition with the security and happiness of such numbers."[23]

In the seventeenth century very few ships were owned by the colonists. By the middle of the eighteenth century the number had gradually increased, but even then the British-owned vessels far exceeded those owned by the colonists. Robert Dinwiddie, then surveyor-general of the customs for the southern district of America, in his report on Virginia to the Duke of Newcastle, one of the principal secretaries of state, said that in 1743 there were fifty ships owned by Virginians, and one hundred and fifty British ships trading in the colony. To encourage the colonists in owning ships, the Assembly exempted them from castle duties—later known as port duties—the two shillings a hogshead on tobacco exported, the duty on liquors for a brief period, and half of the naval officers' and collectors' fees.[24] The British merchants maintained that this was an unjust discrimination, as they were required to pay duties and fees from which the colonists were relieved. The exemptions from the port duty and the duty of two shillings a hogshead are not mentioned in the acts of Assembly after 1710, and that from half the naval officers' and collectors' fees, after 1748. The British authorities, yielding to the desire of the traders, disallowed certain acts which contained these exemptions.[25]

It is quite evident that the interests of the merchants were conserved at the expense of the colonists, who from time to time endeavored to develop the resources of the colony. The

[23] Journal of the House of Burgesses, 1770–1772, p. 283.

[24] Hening, vol. i, pp. 402, 536; vol. ii, pp. 134, 272; vol. iii, pp. 23, 88, 347, 352, 494; vol. vi, p. 97.

[25] C. O. 5: 5, fs. 61–62, 200–203; Journal of the House of Burgesses, 1710–1712, p. 281.

merchants opposed any plan of the colonists that would render them less dependent upon commercial intercourse with England. The Board of Trade, reporting to Parliament a letter from Governor Gooch of Virginia of February 1, 1732/3, said that "Major Gooch in his letter of Oct. 5th last, informed us that there is, now, no act subsisting in that province, which can, in any sense, be said to affect the British trade. That since the last returns to us upon this subject, there hath been one potters' work set up in Virginia, for coarse earthenware, but that this is of so little consequence, that he believes it has occasioned little or no diminution of the earthenware that used to be imported. That they have now four iron works in that colony, employed in running pig iron only, which is afterwards sent to Great Britain to be forged and manufactured."[26]

That the merchants occupied a position of much influence is quite apparent, and that they often used this influence in their own interest to so marked a degree as to provoke the colonists is clearly shown by the remonstrances against them. There was more or less complaint during the period from 1700 to 1775; in fact, the dissatisfaction dated back to 1660. The protest against the oppressive demands of the merchants in 1732 resulted in the petition known as "The Case of the Planters of Tobacco in Virginia," which was sent to the British government by a special agent. This was a memorial of the Assembly, and was approved by Governor Gooch;[27] it complained of the British merchants, who had added to the already heavy transportation and customs duties other demands which made it impossible for the planters to make a profit. This petition was not answered favorably.

The action of the merchants somewhat later in regard to the paper money of the colony served to antagonize the colonists still further. On May 19, 1763, Governor Fauquier in a speech to the Assembly referred to a special instruction recently received and communicated to that body, regarding

[26] C. O. 5: 5, f. 2.

[27] Gooch in a letter to the Duke of Newcastle, July 20, 1732, commended Sir John Randolph, the special agent of the Assembly.

the payment in sterling coin of debts owed to British merchants. This instruction had not been obeyed, and upon a renewal of the complaint of the merchants to the Board of Trade, the governor had been again informed of the endorsement of the claim of the merchants, and copies of the resolutions of the Board regarding this matter had been sent to him.

In laying these resolutions before the Assembly, the governor said: "I have never yet deceived you, and I will not now attempt it; but in plain language inform you that all endeavors to evade their force will prove fruitless, and plunge you still deeper in his majesty's displeasure. It is absolutely necessary that something should be done to give the merchants that satisfaction for which they call upon you, and for which in case of failure of success here, they will call upon a higher power."[28] A full explanation was given in an address of the burgesses to the governor, May 28, 1763, and a declaration of the loyalty of the colony was set forth as follows: "Our dependence upon Great Britain we acknowledge and glory in, as our greatest happiness and only security, but this is not the dependence of a people subjugated by the arms of a conqueror, but of sons sent out to explore and settle a new world for the mutual benefit of themselves and their common parent."[29] Regarding the debt incurred by the French and Indian War, the burgesses stated in this address that they would "cheerfully sustain" it "if the merchants had not raised a most unreasonable clamor against our paper bills of credit." Explaining the issue of paper money, they said: "All our neighboring colonies had long before adopted, and most of them repeated, the expedient of paper to supply the want of specie, in time of peace, but that we did not follow their example, before the last war, after all our treasure was anticipated, and that even then we chose at first to borrow £10,000, granted for his majesty's service, at the high interest of six per cent., and

[28] Journal of the House of Burgesses, 1761–1765, p. 171.
[29] Ibid., pp. 188–192.

never until after that resource failed, went into a measure so little relished, and always, except in one instance of trifling consequence, confined the amount of the notes to the money granted."

The merchants claimed that they were being unjustly dealt with because the instructions to the governor of January 3, 1759, were not being followed. To avoid any contention which might be later raised by the merchants, the burgesses sent at that time an address to the king in regard to the proposed issue of paper money. It was not until 1763 that the merchants again complained. In answer, the burgesses said: "We concluded that as they raised no objection, they were satisfied of our intention to do them justice. And we can venture to say that had we known our reasons were not satisfactory, it would have prevented several subsequent emissions, and particularly the last which gave rise to the present complaint." After declaring their purpose to pay in sterling money as far as possible, any debts owed to the merchants, and stating that the notes complained of were issued for a limited time and were secured by taxes, the burgesses said: "But, at the same time, we considered how the interest of the British merchants might be affected by this money, and at least as far as was in our power, if not effectually, secured that from injury." Commenting on the action of the merchants some years before in regard to the rate of exchange in the payment of sterling debts, the burgesses showed that the law of 1748 providing that sterling debts should be discharged by allowing twenty-five per cent addition—the difference at that time between current money and sterling coin—was objected to by the merchants. The complaint of these traders that they would be the losers when the exchange should be over that amount was considered by the burgesses, and the courts were empowered to settle at what rate of exchange sterling debts should be discharged. The merchants did not, however, consider this sufficient security.

The decision of the burgesses in the case, as stated in the above address, was as follows: "As the present possessors

of the treasury notes have received them under the faith of a law, making them a legal tender in all payments, except for his majesty's quit rents, to alter that essential quality of them, now, would be an act of great injustice to such possessors, and that as the British merchants have constantly received, and under the present regulations of our laws, will continue to receive, such notes for their sterling debts, according to the real difference of exchange between this colony and Great Britain, at the time of payment, their property is so secured as to make such alteration unnecessary with respect to them."

The merchants renewed their complaint to the Board of Trade in 1764, hoping to obtain their demands through that body and the governor without laying them before Parliament.[30] Governor Fauquier, in presenting again the claim of the merchants, maintained that it was "reasonable on the face of it." The reply of the burgesses of November 9, 1764, stated quite clearly their position. "As we have not sterling specie to pay here, which the merchants well know, we could secure the sterling creditors from injury, in the receipt of the paper, by no other means that we can suggest, except by directing that they should be paid so much paper as would place their money in Britain without loss."[31] The position of the merchants, supported by the Board of Trade and the governor, was considered all the more unreasonable in view of the fact that the issue of paper money was made necessary by the expenses incurred by the colony in supporting the French and Indian War.

That the merchants were influential in having passed the acts of Parliament laying duties on certain articles imported into the colony may be readily inferred. A letter of June 22, 1770, from Governor Botetourt to the secretary of state regarding the association formed in the colony for a systematic boycotting of British goods stated that the British merchants were largely responsible for it.[32]

[30] Journal of the House of Burgesses, 1761–1765, p. 227.
[31] Ibid., p. 249.
[32] Ibid., 1770–1772, introduction, p. 27.

Governmental Expenses.—The colonies were considered of importance only so far as they served the interests of the British government, and especially the interests of the English merchants, as was demonstrated by the frequent regulations regarding trade. That the colonies gave Great Britain material assistance seems amply demonstrated upon the authority of one whose position afforded him an opportunity to ascertain the actual returns from the colonies. A statement in 1707 to the lords of the treasury from William Blathwayt, the auditor-general of the colonies, asserted that the American colonies were the chief support of Great Britain.[1] The colony of Virginia was but one in the British colonial system, and from the British point of view was estimated very largely by the value of its exports to England. The opinion of the British authorities of the relative wealth and importance of Virginia is shown in the apportionment of the assistance to be given by the colonies to New York. The royal instructions of May 19, 1732, to the governor of that colony stated that the assemblies of certain colonies had been directed to appropriate specified amounts toward the erection of forts on the New York frontier.[2] Virginia was assessed far more than any other colony. It was stated that the contributions should be "in proportion to the respective abilities of each plantation." It was also provided that in case of invasion of New York, the other colonies were to furnish troops.[3] Virginia was called on to furnish forty more men for the defense of New York than that colony itself was expected to supply.

When Virginia became a royal colony in 1624, the British government proposed to assume the expense of the local governmental charges, including the governor's salary and the cost of defense against the Indians, which were to be met

[1] Cal. St. P. Treas. Papers, 1702–1707, p. 532.

[2] Rhode Island and Providence, £150; Connecticut, £450; Pennsylvania, £350; Maryland, £650; Virginia, £900 (C. O. 5: 195, 42).

[3] Massachusetts Bay, 350; New Hampshire, 40; Rhode Island, 48; Connecticut, 120; New York, 200; East New Jersey, 60; West New Jersey, 60; Pennsylvania, 80; Maryland, 160; Virginia, 240 (C. O. 5: 195, 42).

with part of the revenue on tobacco.[4] Shortly after his accession, Charles I also stated that the maintenance of all public officials in Virginia should be borne by the crown.[5] Until 1643 a part of the governor's salary was paid either directly or indirectly out of the royal exchequer, but from that date until about 1660 the whole salary was paid by the colonists directly by public tax. After that it was paid indirectly out of the duty on exported tobacco. Thus the assumption by the British government of the salary of the governor was invalid, except during the brief period indicated. As each of the officials of the colony is studied, it is observed that not only the provincial appointees, but also those holding royal commissions were either directly or indirectly paid by the colonists.

The British authorities, notwithstanding the declaration of their intention to bear the cost of defense against the Indians, left this matter very largely to the colonies, for it was in fact the established policy of the British government that in times of peace in Europe the defense of a colony against a local enemy should devolve primarily on the colony itself. This policy was departed from with reluctance.[6]

In 1695 the British government, deciding to leave the defense of the New York frontier to the colonies, directed that an appropriation of £500 be made by Virginia for this purpose. In an address to the governor the burgesses insisted that in view of the taxes and other expenses then borne in order to protect the frontier of Virginia, the colony should not be expected to aid New York. They maintained that Virginia had never received assistance, and added: "to which opinion they are the more induced, by this further consideration, that as this country always has in its greatest necessities, borne its own charge, without any assistance from other places, and by means thereof, is reduced to a lower ebb and degree of want, so now it must by the forces and assistance lodged within itself, be its own defense and

[4] T. Rymer, Foedera, vol. xvii, p. 669; Beer, Origins, p. 318.
[5] Cal. St. P. Col. 1574–1660, pp. 73–74.
[6] Beer, Origins, p. 319.

guard." When the importance of the matter was strongly urged, the Assembly appropriated £500, to be raised by a special duty on imported liquors, but requested that the king would not again make such an assessment. Notwithstanding this request the colony was called on in 1701 for an additional appropriation of £900 for the same purpose. When the Assembly refused to grant it, the governor (Nicholson) offered to advance the money, with the understanding that he would be refunded out of the quit-rents, but it seems that the money was not needed.[7]

In 1698 the lords of the treasury directed the governors of Virginia, New England, New York, Jamaica, Barbadoes, and the Leeward Islands to give credit to Admiral Bembo and his squadron in the West Indies, and to furnish him with money to the amount of £3000 for provisions and other expenses. Virginia was to furnish £500 of this amount.[8]

When military supplies, amounting in value to £3388, were sent to Virginia in 1702, the governor was instructed to "forthwith cause the said sum" to be paid out of the quit-rents and to be transmitted by bills of exchange to the treasurer of the ordnance office. In addition to thus refunding the cost of these supplies, the members of the militia to whom any of these supplies were issued were required to pay for them, and the money arising from such sales, in accordance with the directions of the British government, was kept by the receiver-general as a royal reserve fund to be used for the service of the colony.[9]

The colony not only paid for its own defense, but volunteered to make an appropriation for an adjacent colony which was being disturbed by Indians, although the financial condition of Virginia would hardly justify it. In an address to the governor of December 21, 1711, the House of Bur-

[7] Cal. St. P. Col. 1701, no. 1040; Journal of the House of Burgesses, 1695–1696, pp. 16, 35, 37; 1702–1705, pp. 16, 20.

[8] Plantations General, vol. iv (2), 146.

[9] Blathwayt's Journal, vol. ii, p. 116; Journal of the Council of Virginia, MS., 1689–1703, p. 157.

gesses, commenting on the appropriation for the assistance of North Carolina, said: "Nothing less than the deplorable state of our distressed fellow subjects of North Carolina, joined with the just apprehensions we have of the dangers hanging over our heads from the common enemy, could ever have prevailed with this house to have made a resolve to raise £20,000, at a time when our staple commodity will hardly afford necessaries for the support of the people, and our present funds have proved in great measure deficient."[10] In 1715, also, men were sent from Virginia to aid South Carolina during an Indian war in that colony.[11]

In 1732 the British government again called upon the colonies to help New York, and assessed Virginia £900 for the erection of forts on the New York frontier, and requested her, in case of invasion, to furnish two hundred and forty men.[12] Virginia had supported New York on a previous occasion, but did not at this time comply with the royal instructions.

In 1740 the colonies were called upon to furnish soldiers to cooperate with the regular British troops in an offensive war against the Spaniards in the West Indies. Governor Gooch and four hundred men went from Virginia to join the regulars at Jamaica, and proceeded thence to attack Carthagena, on the northern coast of South America. The Assembly, "desirous to give the utmost testimony of their loyalty and affection to his majesty's person and government," appropriated £5000 for the expedition, and as this amount exceeded the funds in the treasury, a large part of it was loaned by individuals. In addition to this appropriation, the Assembly provided for £500 to be raised by a special duty on imported slaves, which was to be used for the support of the soldiers while waiting to embark, for those who might be wounded in the campaign, and for the families of those who might be killed. In the act providing for this appropriation it was stated that the colony was thus "to

[10] Journal of the House of Burgesses, 1710–1712, p. 344.
[11] Journal of the Council of Virginia, MS., 1705–1721, p. 241.
[12] C. O. 5: 195, 42.

provide for and defray the expense of victualling and transporting the said soldiers, and all other incident charges attending the enlisting of them, (except their pay, clothes, arms and ammunition), till their arrival at the general rendezvous in the West Indies." The British government could not, of course, expect Virginia to do more than furnish these soldiers and pay the expense of transporting them to Jamaica. As the results of the expedition, even though successful, could have only an indirect effect on Virginia, it would have been unjust to require the colony to bear the expense after the soldiers reached Jamaica. This was an unusual campaign in that the provincial troops were not only to leave their own colony, but were also to leave the mainland of America in the interest of Great Britain. It was therefore to be expected that the British government would depart from its policy in regard to leaving the matter of local defense to the colonies themselves, and assume the expense of the campaign after the troops reached Jamaica.

Though the pay of the colonial troops and their clothes, arms, and ammunition were to be furnished by the British government, it was fully two months after the arrival at Jamaica before any effort was made to provide for them. While waiting for Lord Cathcart, who was expected to bring funds from England, a loan of £2000 was negotiated with merchants in Jamaica, which, however, was only sufficient for the officers.[13] Immediately after this expedition, upon request from Georgia for assistance against the Spaniards, who were threatening that colony, Virginia sent troops there, in spite of the fact that there were apprehensions of a Spanish invasion of Virginia, of an Indian attack, and also of slave insurrections within the colony.[14]

In 1745 Virginia cooperated with England in her preparation for the invasion of Canada by responding to the request of Governor Shirley, and by sending £1273. 11s. 2d. to

[13] Cal. St. P. Treas. Books and Papers, 1742–1745, pp. 19, 321; C. O. 5: 41, 25, 106–108, 110–112; Hening, vol. v, pp. 92, 121.

[14] Virginia Magazine of History and Biography, vol. xvii, p. 43.

Cape Breton for provisions for the garrison.[15] When the invasion was begun the next year, the British government requested the American colonies to furnish five thousand men.[16] Virginia appropriated £4000 toward raising her quota of troops, and £600 for provisions and quarters for British soldiers bound for Canada, but compelled to stop in Virginia on account of storms. This was a war begun by the British government and not by the colonists, and was a war of conquest and not one primarily of self-defense. It was a struggle between England and France, therefore the British authorities did not expect the colonists to bear all of the expense. The provincial troops were to be paid from the British treasury and their arms and clothes furnished to them. It was necessary, however, for the treasurer of Virginia to borrow a sum not exceeding £4000 in order to put the troops raised by the colony in readiness, and the arms kept in the public magazine were used in order to hasten the mobilization of troops at Albany.[17] Governor Gooch of Virginia was appointed brigadier-general in command of the troops to be raised by Virginia, Maryland, Pennsylvania, New Jersey, and New York, but he declined to serve.[18]

In 1757 South Carolina was again at war with the Indians, and four companies were sent from Virginia in response to her call for help.[19] In these several instances Virginia rendered assistance to the adjacent colonies with no expectation of reimbursement by the home government.

At the beginning of the French and Indian War the British government evidently intended to continue the policy of leaving the colonies to defend themselves. The Albany Congress (1754) was in full accord with that policy, as it was an effort to form a union of the colonies in order to provide a more adequate system of defense at the expense of the colonies and not of the British exchequer. When the Brit-

[15] Journal of the Board of Trade, vol. liv, p. 25.
[16] C. O. 5: 45, 215, 242.
[17] C. O. 5: 45, 2; Hening, vol. v, p. 401; Journal of the House of Burgesses, 1742–1747, pp. 221, 231; 1748–1749, pp. 265, 268.
[18] C. O. 5: 45, 239–242.
[19] Journal of the House of Burgesses, 1756–1758, p. 427.

ish government sent £20,000 to Governor Dinwiddie for the defense of Virginia in 1754, it was not to be considered as an indication of a decided change in that policy. The colony did not depend solely upon this royal appropriation, for the Assembly provided by special taxation for the war.[20] This sum was in fact a loan, and was to be refunded, as is shown by a letter of July 3, 1754, from the secretary of state to

[20] The appropriations made by the Assembly from 1754 to 1759 and the methods of taxation were as follows:—

February,	1754.	£10,000	appropriated. This amount was to be borrowed by the treasurer at 6 per cent, and the following taxes were imposed for six years: an additional duty of 5 per cent on slaves imported, 20s. on every carriage, 20s. on every license for an ordinary, from 1s. 3d. to 2s. 6d. on processes at law.
October,	1754.	£20,000	appropriated. A tax of 5s. was imposed for one year (October, 1754–October, 1755) on every tithable. Under the same appropriation there was also imposed (May, 1755) an additional duty of 10 per cent on slaves imported, over and above the usual duty and the special duty imposed in 1754, a tax of 2s. on every slave already in the colony, and a tax of 1s. 3d. on every one hundred acres of land, for one year.
May,	1755.	£ 6,000	appropriated. To be raised by a lottery.
August,	1755.	£40,000	appropriated. A tax of 1s. on every tithable and 1s. 3d. on every one hundred acres of land, for three years (1757–1760).
March,	1756.	£25,000	appropriated. A tax of 1s. on every tithable, and 1s. on every one hundred acres of land, for three years (1758–1760).
March,	1758.		Amount not specified, for increasing military force of 2000 men. A tax of 1s. on every tithable, and 1s. on every one hundred acres of land, for four years (1761–1764).
November,	1759.	£10,000	appropriated. A tax of 2s. per hogshead on tobacco, to be paid by the owner to the inspector at the warehouse. This was in addition to the 2s. per hogshead duty paid to the royal collector when tobacco was exported. This additional tax was to be paid for two years (October, 1767–October, 1769).

While waiting for the collection of these special war taxes, the treasurer borrowed money, usually at six per cent, or issued "treasury notes," which were legal tender (Hening, vol. vi, pp. 417, 435, 453, 461, 521; vol. vii, pp. 9, 163, 331).

Dinwiddie: "Whereas the duty of two shillings per hogshead upon tobacco, is applicable to the contingent expenses of our government there, our will and pleasure is, and we do hereby direct, authorize, and command you, to issue your warrant, from time to time, for paying over the balance of the money in the receiver's hands of the said duty, and such other sums, as shall hereafter appear to be the balance in his hands thereof, as far as the sum will go, unto our right trusty and well beloved William Pitt, paymaster general of our forces, to re-imburse and make good the said sums of £10,000 so sent over in specie, and £10,000, so to be advanced on the credit of your bills."[21] Thus the colony, although in debt, was required to reimburse the British exchequer. In the address of the Council of Virginia to the king on November 16, 1754, which thanked him for the above appropriation, it was stated that "the extraordinary supplies necessarily raised in the late war, and upon this occasion, have involved us in a debt, which all our funds, at present, are not able to satisfy."[22]

Dinwiddie complained to the secretary of state of the inadequacy of the revenue from the duty on tobacco of two shillings per hogshead, and begged that the royal order to reimburse the British exchequer for the £20,000 loaned to the colony might be temporarily suspended, until the expedition against the French and Indians could be completed and the treasury replenished.[23] In a letter of June 6, 1755, from Dinwiddie to the Board of Trade it is shown, however, that some of this revenue was sent to England: "Agreeable and in obedience to his majesty's commands, I have transmitted my warrant to the paymaster general, for £2,000, payable by Mr. John Hanbury, from the revenue of two shillings per hogshead on tobacco in this colony, that is the only one, I have recourse to for payment of any emergencies of government. I, therefore, have left the small sum of £767, 15s., 6d. in the receiver general's hand."[24]

[21] C. O. 5: 211, 77, 91.
[22] C. O. 5: 15, 21.
[23] Dinwiddie Papers, vol. i, p. 353.
[24] C. O. 5: 15, 585.

In 1755, in addition to Braddock's expedition, three other military enterprises were undertaken,—the campaign in Nova Scotia, the expedition against Niagara, and that against Crown Point, the last being purely a colonial undertaking. The Board of Trade estimated the expenses of the colonies in these expeditions at £170,100, and recommended that Parliament grant them £120,000 "as an encouragement to exert themselves for the future in their mutual and common defense."[25] Parliament, however, granted £115,000 to the northern colonies, which practically covered their expenses, but nothing to the southern colonies until Virginia and North Carolina protested against the discrimination. The next year (1757) Virginia, North Carolina, and South Carolina received £50,000, of which amount Virginia received £32,269.[26] James Abercromby, solicitor of Virginia affairs, stated that that colony alone between 1753 and 1756 spent £100,000 sterling, although the Board of Trade estimated that only £22,000 was appropriated by Virginia for the above expeditions.[27] After the appropriations made in the colonies in 1758, Parliament voted the next year £200,000 to reimburse them, of which amount Virginia received £20,546.[28] Similar appropriations were made in subsequent years throughout the entire war.[29] By these appropriations the British government was partially reimbursing the colonies for their help in meeting an emergency which, without the assistance of provincial troops, could not have been so successfully met. The British authorities were anxious to encourage the raising of colonial troops, as this plan rendered it less necessary to raise troops in England, and also saved

[25] New York, £18,900; New Jersey, £6900; New Hampshire, £9000; Massachusetts, £60,000; Connecticut, £29,000; Rhode Island, £8000; Maryland, £4500; Pennsylvania, £3800; North Carolina, £8000; Virginia, £22,000 (Beer, British Colonial Policy, p. 53).

[26] 29 George II, c. 29; 30 George II, c. 26; Hening, vol. vii, p. 372; Journal of the House of Burgesses, 1758–1761, p. 184.

[27] Beer, British Colonial Policy, p. 53.

[28] Hening, vol. vii, p. 372; Journal of the House of Burgesses, 1758–1761, pp. 172, 184.

[29] 1759, £200,000; 1760, £200,000; 1761, £200,000; 1762, £133,333; 1763, £133,333 (32 George II, c. 36; 33 George II, c. 18; 1 George III, c. 19; 2 George III, c. 34; 3 George III, c. 17).

the heavy cost of transporting them, as well as the regulars, from England.

Before the plan to reimburse the colonies was adopted, it was difficult to secure sufficient cooperation from all of them. It was thought by some that the colonies should be forced to cooperate with each other and to assume a proportionate share of the expense of the necessary military establishment. Dinwiddie wrote to the secretary of state on February 12, 1755, and suggested that if they would not cooperate, Parliament might lay a special tax on them for this purpose.[30] As soon, however, as they were assured of reimbursement, they were generally more favorable to the war. Massachusetts, Connecticut, and New York, according to Beer, showed throughout the war more public spirit than any other colonies.[31] The share of the expense of the war borne by Virginia was £385,319, which was the next largest debt to that of Massachusetts,—£818,000.[32] It would seem, therefore, that Virginia, while not appropriating as much as Massachusetts, showed more public spirit in this respect than Connecticut or New York. Virginia should not be included with the other southern colonies in the rebuke by Pitt for their "want of zeal." Sir Jeffrey Amherst, commander-in-chief of the army, in a letter to Governor Fauquier of Virginia, sent from New York under date of September 24, 1762, commended the colony for promptness in raising the troops requested, and said that it deserved special thanks from the king. He stated that "the colony of Virginia should be the first that claims that high honor. The ready compliance of your Assembly in making the necessary provision for both the requisitions of his majesty and the zeal and spirit particularly exerted in completing the quotas of men demanded for the regular corps, are strong proofs of the loyalty of the colony in general, and of the great regard they pay to his majesty's commands."[33]

[30] Dinwiddie Papers, vol. i, pp. 493, 496.
[31] British Colonial Policy, p. 58.
[32] Plantations General, vol. xxii, 18.
[33] C. O. 5: 62, 575.

Although Parliament made the appropriations mentioned, they were inadequate to reimburse the colonies fully. The total expense of Massachusetts and Virginia was £1,203,-319, and the total amount appropriated by Parliament was £1,036,666 for all the colonies. The colonies were refunded about forty per cent, or two fifths, of their expenditures for this war.[34]

In this connection it may be well to mention briefly the ordinary expenses of the colony. While the policy of Great Britain was to throw upon the colonies the responsibility of meeting their own expenses, in the case of Virginia it became necessary, on a few occasions, to request an appropriation from the quit-rents for the usual governmental charges. In 1699, for example, Virginia was not self-supporting without the use of the royal quit-rents, as the other revenues were not sufficient to meet the ordinary expenses.[35] A royal order was issued to the governor (Nicholson) authorizing him to appropriate £2955. 9s. 8½d. of the quit-rents for this purpose.[36] By 1700, however, Nicholson had succeeded in bringing the colony out of debt, and was praised by the Board of Trade for this service.[37] By the end of the year 1702 he reported £10,000 to the credit of the colony, and in 1705 the deposits amounted to £7698. But by 1715 the colony was not self-supporting without using the quit-rents, permission for which was granted by the king upon a petition of the Assembly as well as a request from the governor.[38] As the usual revenue of about £4000 was thus again insufficient for the salaries of the officers of the colony, which aggregated at that time £3377 a year, besides the other ordinary and special expenses, £300 was appropriated out of the quit-rents.[39]

In 1717 Governor Spotswood informed the Board of

[34] Beer, British Colonial Policy, p. 57.
[35] Cal. St. P. Col. 1696–1697, p. 465, no. 967.
[36] Cal. St. P. Col. 1699, p. 309; Executive Papers, MS., 1693–1699.
[37] Journal of the Council of Virginia, MS., 1698–1703, p. 113.
[38] Cal. St. P. Treas. Papers, 1708–1714, p. 573; 1714–1719, p. 159.
[39] Virginia Magazine of History and Biography, vol. iii, p. 121; Sainsbury, vol. iii, p. 461.

Trade that the revenue from the duty on tobacco of two shillings per hogshead lacked £1973. 10s. 4d. of being enough to finish paying the salaries and the usual expenses for the preceding year, which amounted to £3500, and he requested that the necessary warrant be issued authorizing him to make up the deficit out of the quit-rents. These were held by the receiver-general, and amounted to £3766. 1s. 4d.[40] According to a statement in the Calendar of Treasury Books and Papers,[41] Virginia and New York were the "only colonies in which the quit rents are accounted for to the crown." Since this was the case, and also since the quit-rents were paid by the colonists, it was very reasonable that they should expect the British authorities to consent to the use of this revenue for the regular expenses of the government of the colony. By about 1760 the annual expenses of the colony were estimated by the British government at £8000. The two shillings per hogshead revenue amounted at this time to £7000.[42]

In 1756 Governor Dinwiddie stated in regard to the resources of Virginia and the revenues actually collected that "this Dominion pays more to the crown than all the others."[43] The surveyor-general of the customs for the southern district of America in his report in 1743 to the Duke of Newcastle, one of the principal secretaries of state, said that the value of goods shipped annually from Great Britain and Ireland to Virginia was £180,000, and that the value of the exports from Virginia (including wheat, Indian corn, pork, skins, furs, lumber, iron, and thirty-five thousand hogsheads of tobacco) was £380,000 a year,—a total import and export trade of £560,000.[44] The trade of the colony, which was largely with Great Britain, was estimated about 1740 by Governor Gooch at £434,000 annually, £300,000 of which was in tobacco.[45] Governor Howard stated to the lords of

[40] Spotswood Letters, vol. ii, p. 247.
[41] 1731–1734, no. 201.
[42] C. O. 5: 216, 8, 121.
[43] Dinwiddie Papers, vol. ii, p. 437.
[44] C. O. 5: 5, f. 200–203.
[45] Virginia Magazine of History and Biography, vol. iii, p. 123.

trade in 1683 that the revenues from Virginia exceeded those of all the other colonies combined.[46] This prosperous condition of the colony existed earlier also, for Giles Bland, collector of the royal revenues in Virginia, writing in 1676 to Sir Joseph Williamson, referred to the "yearly revenue of more than £100,000, which Virginia affords to his majesty."[47] Sir John Knight, writing to the Earl of Shaftsbury in October, 1673, stated that the British customs duties paid by Virginia on tobacco alone amounted to £150,000 a year.[48] Sir Henry Chicheley, in presenting in 1673 a petition from the governor and the Assembly of Virginia to the king for military supplies, stated that the claim of the colony was based on the fact that Virginia furnished a larger annual revenue to the crown by customs than any other plantation in the British dominions.[49]

Although the colony did not always administer its government without incurring expenses which could be met only by the use of the quit-rents, yet the prosperity of the colony and its importance to Great Britain were unquestioned, and the royal customs were collected fairly regularly, and the quit-rents sent to the royal exchequer. When the British government made an appropriation to relieve the embarrassment of the colony, it was usually out of the quit-rents, which had been collected but not forwarded to England. These revenues, and also the revenue from the duty of two shillings per hogshead on exported tobacco, which was used for paying the salaries of the officials, were of course raised by the colonists. Although these were considered to belong to the king, the colonists themselves were, after all, maintaining the government of the colony. Regarding the adequacy of these revenues, the Board of Trade stated in its report on Virginia in 1767 that the two shillings per hogshead and the quit-rents "form an ample and sufficient fund for the payment of the civil establishments of this colony."[50]

[46] Cal. St. P. Col. 1681–1685, no. 1273.
[47] Cal. St. P. Col. 1675–1676, no. 906; 1677–1680, no. 304.
[48] Cal. St. P. Col. 1669–1674, no. 1159.
[49] Ibid., no. 1118.
[50] C. O. 5: 67, 585.

Efficiency of the Financial System.—Notwithstanding the frequent evasion of the revenue duties, there was, as has been shown, a large sum paid during the whole colonial period on imports and exports and in quit-rents. Much of this was sent to the British exchequer, and, therefore, was not used either directly or indirectly in the interest of the colony. The quit-rents were usually sent to England, regardless of the financial condition of the colony. In some cases, however, as has been pointed out, a portion of this royal revenue was permitted to be retained for the expenses of the colony. Had the British government paid the governor's salary, maintained the military system, and allowed all of the revenues raised in the colony to be kept for the use of the colony, there would have been, of course, no occasion for assistance. The colony was more than self-supporting, for with the few exceptions noted, the expenses were met, the quit-rents were forwarded to England, and when aid was necessary funds were appropriated by royal permission from the quit-rents, which were raised by the colonists themselves. The colonists not only maintained the royal government in Virginia, but also furnished troops and money to conserve British interests in the other colonies. These appropriations were, moreover, not confined to the colonies along the Atlantic Coast, but were made for expeditions against Canada and the northern coast of South America.

There was, in addition to the revenues which were used for the maintenance of the royal government, a system of provincial revenues raised for local purposes, such, for example, as the public, county, and parish levies, and the duties on liquors, slaves, skins, and furs. These provincial revenues seem usually to have been adequate to meet the ordinary expenses for which they were raised. In the case of so great an emergency as the French and Indian War, the public levy was much increased by the extraordinary demands of the situation. It was not only self-protection, but also the conservation of British interests that influenced

the Assembly to increase the appropriations from these revenues during that war.

In the study of the actual administration much attention has been devoted to the officials concerned with collecting and expending the revenues. There were in the eighteenth century, when the revenue system was well established, about twenty royal officials concerned with the royal revenues, which were either used in the colony or sent to England, and, including the inspectors of tobacco and the sheriffs, about one hundred and fifty provincial officials, who were concerned with the revenues used for the support of the government and for purely local purposes. The classification of the revenue officials into royal and provincial cannot be strictly followed, as there was some duplication of office which makes such a classification unsatisfactory without detailed explanation. In the case of the sheriffs, for example, both royal and provincial functions were performed. The sheriffs were appointed and commissioned by the governor largely for the performance of duties related to the judiciary; at the same time, they were, to some extent, royal revenue officers, for they collected the quit-rents, which were the one source of revenue above all others that was regarded as royal. Generally speaking, however, the total number of royal, as compared with provincial, officials as given above may be accepted as approximately correct for the eighteenth century. The royal officials were appointees of the British government, and held commissions from the commissioners of the customs or some other British official, while the provincial appointees were commissioned by the governor or, as in the case of the treasurer, elected by the House of Burgesses. The appointees of the governor were, strictly speaking, semi-royal officials, since the governor himself held a royal commission, but they were usually considered provincial.

It is difficult to ascertain which officials were more faithful in the discharge of their duties, but the evidence seems to be in favor of the provincial officers. There were frauds in

the revenues throughout the colonial period, and, no doubt, there were evasions of the provincial revenues, but the irregularities in the quit-rents and the royal customs, both as to payment and to collection, were often complained of, not only in the colony, but also by the British government. In certain cases the officials were wholly responsible, and were themselves guilty of fraudulent practices, while in others the system of exchange and credit in trade made it possible for the planters to evade the most vigilant revenue officer.

Notwithstanding the heavy demands made upon the revenues and the frequent frauds and evasions connected therewith, the financial system was, as has been shown, adequate for meeting the expenses of the administration of the colony, and also for conserving, to some extent, the interests of Great Britain beyond the limits of the colony. The controversy between the colonists and the British government which culminated in revolution was the result of a persistent interference with the financial and economic affairs of the colony which was considered oppressive and unjust.

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2. Mar. 4, 1625/6. To Sir George Yeardley, Commission (Rymer, vol. xviii, p. 311).
3. Apr. 19, 1626. To Sir George Yeardley, Instructions (Virginia Magazine of History and Biography, vol. ii, p. 393).
4. Mar. 22, 1627/8. To Sir John Harvey, Commission (Rymer, vol. xviii, p. 980).
5. Jan. 5, 1637. To Sir John Harvey, Instructions (C. O. 1: 9, no. 33).
6. Jan. 11, 1639. To Sir Francis Wyatt, Commission (Virginia Magazine of History and Biography, vol. xi, p. 50).
7. Jan. —, 1639. To Sir Francis Wyatt, Instructions (Virginia Magazine of History and Biography, vol. xi, p. 54).
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11. Oct. 13, 1676. To Sir William Berkeley, Additional Instructions (Hening, vol. ii, p. 424).
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13. Nov. 11, 1676. To Captain Herbert Jeffreys, Instructions (C. O. 5: 1355, 122).
14. Dec. 6, 1679. To Thomas, Lord Culpeper, Commission (Hening, vol. ii, p. 565).
15. Dec. 6, 1679. To Thomas, Lord Culpeper, Instructions (C. O. 5: 1355, 326).
16. Dec. 7, 1679. To Thomas, Lord Culpeper, Additional Instructions (C. O. 5: 1355, 404).
17. Jan. 27, 1682. To Thomas, Lord Culpeper, Instructions (C. O. 5: 1356, 30).

[1] The commission granted to the governor on his appointment and the instructions concerning revenue and finance are here mentioned. The complete lists of commissions and of formal, additional, and circular instructions will be given in a monograph on the Royal Government in Virginia, which it is my purpose to publish later.

18. Dec. 15, 1682. To Thomas, Lord Culpeper, Instructions (C. O. 389: 8, 186).
19. Sept. 28, 1683. To Francis, Lord Howard, Commission (C. O. 5: 1356, 188).
20. Oct. 24, 1683. To Francis, Lord Howard, Instructions (C. O. 5: 1356, 205).
21. Dec. 3, 1683. To Francis, Lord Howard, Additional Instructions (C. O. 5: 1356, 265).
22. Aug. 30, 1685. To Francis, Lord Howard, Instructions (C. O. 5: 1357, 20).
23. Apr. 3, 1687. To Francis, Lord Howard, Instructions (C. O. 5: 1357, 120).
24. Oct. 9, 1690. To Francis, Lord Howard, Instructions (C. O. 5: 1357, 319).
25. Nov. 14, 1689. To Francis Nicholson, Commission (C. O. 5: 1357, 302).
26. Jan. 2, 1690. To Francis Nicholson, Instructions (C. O. 5: 1357, 304).
27. Mar. 1, 1692. To Sir Edmund Andros, Commission (C. O. 5: 1358, 107).
28. Mar. 7, 1692. To Sir Edmund Andros, Instructions (C. O. 324: 22, 463).
29. Oct. 7, 1692. To Sir Edmund Andros, Additional Instructions (C. O. 5: 1358, 157).
30. July 20, 1698. To Francis Nicholson, Commission (C. O. 5: 1359, 210).
31. Sept. 13, 1698. To Francis Nicholson, Instructions (Virginia Magazine of History and Biography, vol. iv, p. 49).
32. Sept. 20, 1698. To Francis Nicholson, Additional Instructions (C. O. 324: 25, 81).
33. Nov. 10, 1698. To Francis Nicholson, Additional Instructions (C. O. 324: 26, 231).
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48. Apr. 15, 1715. To Earl of Orkney, Instructions (C. O. 5: 190, 128).
49. Apr. 15, 1715. To Earl of Orkney, Trade Instructions (C. O. 5: 190, 177).
50. June 1, 1722. To Earl of Orkney, Additional Instructions (C. O. 324: 34, 136).
51. Mar. 22, 1728. To Earl of Orkney, Instructions (C. O. 5: 193, 497).
52. Mar. 22, 1728. To Earl of Orkney, Trade Instructions (C. O. 5: 193, 545).
53. Oct. 16, 1733. To Earl of Orkney, Additional Instructions (C. O. 5: 1366, 115).
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64. June 18, 1741. To Earl of Albemarle, Additional Instructions (C. O. 5: 1366, 335).
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